

Sayali

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION (L) NO. 8125 OF 2025

Ravi Sankar Yalamanchili ...Petitioner

Versus

Assistant Commissioner of Income
Tax Central Circle 4(3), Mumbai & Ors. ...Respondents

**Mr J.D. Mistri, Senior Advocate with Mr Sukhsagar Syal, Mr
Govind Javeri, Mr Tarang Mehta, for Petitioner.
Mr N.C. Ranganayakulu i/b Anamika Malhotra, for
Respondent/Revenue.**

**CORAM: M.S. Sonak &
Jitendra Jain, JJ.**

DATED: 19 MARCH 2025

PC:-

1. Heard learned Counsel for the parties.
2. Mr. N.C. Ranganayakulu, learned Counsel for the Respondents submits that the issues in the first assessment are quite different. He seeks some time to file a reply.
3. Having regard to the provisions in Section 158 BA(2) of the Income Tax Act and the fact that a search was held and having regard to the fact that the Petitioner was searched on 21 January 2025, direct that the assessment pursuant to the notices referred to in prayer Clause (a) of this Petition can

proceed. However, the assessment orders should not be served upon the Petitioner without the leave of this Court.

4. Learned Counsel for the Respondents states that the reply would be filed and served by 19 April 2025. Rejoinder, if any, be filed by 25 April, 2025.

5. List the matter on 30 April, 2025.

6. Further, we clarify that mere uploading of the assessment order and demand notice on the portal (which we are informed is automatic) will not amount to service of the assessment order of the Petitioner. We clarify that we have made the above order in the peculiar facts of this case.

(Jitendra Jain, J)

(M.S. Sonak, J)