IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

Income Tax Appeal No.91 of 2025

Jayant Umakant Mamidwar
vs.
Union of India, through the Secretary, Department of Revenue, New Delhi and others

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Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders

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Mr. Bharat Raichandani, Advocate through V.C. with Mr. S.S. Malode, Advocate for the Appellant.
Mr. Anand Parchure, Advocate for the Respondents.

CORAM : ANIL L. PANSARE & NIVEDITA P. MEHTA, JJ.

DATE : 6th FEBRUARY, 2026.

Heard.

02. The appeal is **admitted** on the following substantial question of law:

- *Whether on the fact and circumstances of the present case, whether the ITAT in the impugned order erred in remanding the order back to the Assessing Officer and reversing the order of the Commissioner of Income Tax (Appeal) and holding that there is a clear cut violation of Rule-46A read with Section 250(4) of the Income Tax Act, 1961?*

03. Mr. Parchure, learned Counsel waives service of notice on behalf of the respondents.

04. List the appeal for further consideration on 27th February, 2026.

(Nivedita P. Mehta, J.) **(Anil L. Pansare, J.)**

**sandesh*

Signed by: Mr. Sandesh Waghmare
Designation: PS To Honourable Judge
Date: 07/02/2026 13:32:16