Zaheer Ayub Sathi v. Income Tax Officer, Ward 17(3)(1), Mumbai & Ors.

WP 2894/2024

No neutral citation stated in supplied order | 2024-08-29

Withdrawal to statutory appeal permitted, with limitation protection if filed within three weeks.

High Court of Bombay | 2-judge bench (Division Bench) | G. S. Kulkarni | Somasekhar Sundaresan

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Zaheer Ayub Sathi challenged an assessment order dated 22 March 2024 in WP 2894/2024. At the hearing, counsel accepted that a statutory appeal was available.

Source: PDF p.1, paragraphs 1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court permitted withdrawal in favour of the appellate remedy and kept all contentions expressly open. It observed that the petitioner had been pursuing the writ proceedings bona fide.

Source: PDF p.1, paragraphs 2–4

03 JUDICIAL DECISION

If the appeal was filed within three weeks from 29 August 2024, the CIT(Appeals) was directed to decide it on merits without an objection to limitation.

Source: PDF p.1, paragraph 4

04 OUTCOME / IN WHOSE FAVOUR

The writ was disposed of with liberty to pursue the appeal and without costs. The assessment was not quashed; the limitation direction was conditional on timely filing within the specified three weeks.

Source: PDF p.1, paragraphs 2–5

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

The protected route is a statutory appeal: The petitioner's acceptance of an available appeal explains the withdrawal. Keeping contentions open preserves the arguments for that forum; it neither endorses them nor grants the substantive relief originally sought against the assessment. (PDF p.1, paragraphs 2–3)

The three-week condition is material: The direction to hear the appeal without a limitation objection depends on filing within three weeks from this order. It is not a general condonation of any later filing, and the order does not identify a separate filing date or establish that the condition was fulfilled. (PDF p.1, paragraph 4)

No automatic recovery restraint: The source grants liberty and conditional limitation protection but no express stay of demand or recovery. Those issues must be distinguished from the direction that CIT(Appeals) examine the appeal on merits. (PDF p.1, paragraphs 2–5)

Source: PDF p.1, paragraphs 2–3

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 1-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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