# Amar Dhananjay Patil v. Assistant Commissioner of Income Tax, Central Circle, Kolhapur & Ors.

Writ Petition No. 11667 of 2025

Writ Petition No. 11667 of 2025 (Bom HC Kolhapur Bench, decided 15.10.2025) | 2025-10-15

## Pending CIT(A) appeals to proceed with Hexaware contentions open; assessment not to be acted upon until appellate proceedings are decided.

High Court of Judicature at Bombay | 2-judge bench (Division Bench, Circuit Bench at Kolhapur) | Justice M.S. Karnik | Justice Sharmila U. Deshmukh

Assessment years:

### 01 FACTS OF THE CASE

Amar Dhananjay Patil relied on Hexaware Technologies in challenging the impugned assessment and notice. The Revenue opposed relief, pointing to its pending SLP against Hexaware and seeking independent examination. Appeals against the assessment were already pending before the Commissioner of Income-tax (Appeals).

Source: PDF p.1

## 02 DISCUSSION BY THE HON'BLE COURT

The Court held the controversy covered by Shantilal Prabhudas & Co. v. ITO, (2025) 175 taxmann.com 303 (Bombay). Its solution was to preserve the challenge in the existing appellate proceedings while protecting against action on the assessment. It did not independently determine the Hexaware objection or record any Supreme Court outcome.

Source: PDF p.2

## 03 JUDICIAL DECISION

The petitioner must pursue the pending appeals and may raise invalidity of the notice and order in light of Hexaware. An application seeking disposal on that basis may be made and must be considered expeditiously with all contentions. Until the appellate proceedings are decided, the impugned assessment shall not be acted upon. All contentions remain open; the writ proceedings were disposed of without costs.

Source: PDF p.2

## 04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained protection against action on the assessment pending appellate decision. The assessment and notice were not quashed; the substantive dispute remains for the appellate forum.

Source: PDF p.2

## 05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

An appellate route with effective protection — The operative direction couples continuation of an already-filed appeal with protection against action on the assessment. Its practical value lies in allowing the challenge to be heard without enforcement under that assessment in the meantime. It does not establish that the taxpayer has already succeeded on jurisdiction.

The application and the duration serve different functions — The optional application asks for appellate disposal in light of Hexaware and triggers expeditious consideration, not an automatic allowance of the appeal. The protective direction itself lasts until the appellate proceedings are decided; the source sets no fixed number of days and does not condition protection on a favourable merits ruling.

Keep the preserved issue within its record — Revenue's statement that its SLP was pending is part of the hearing record, not verification of its later status. The order does not identify the assessment year, notice date or numbered tax provision; those particulars must come from the underlying assessment and appeal record. All contentions were expressly left open.

Source: PDF p.1

## SOURCE & VERIFICATION

High Court of Judicature at Bombay official judgment PDF - AKHB Repository (20251015_HCBM070460732025.pdf)

3-page official High Court of Judicature at Bombay judgment PDF (20251015_HCBM070460732025.pdf, 45,437 bytes).

All 3 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 3 physical page(s) of 20251015_HCBM070460732025.pdf (Google Drive ID: 1ScrgCpUDbzow1OQ9mwziITpIQik3i-Ol, 45,437 bytes, SHA-256: d6c46df8dc891e023a5b23932f2e4db5a877636b6afe5926f9afdc2907acd84c) extracted and verified page-by-page.

## STATUTORY SCOPE

The order identifies no assessment year or numbered tax provision. It preserves the Hexaware contention for the pending appeals; it does not itself decide the notice's validity.

## LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has 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.

### PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.