



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

WRIT PETITION (L) NO. 40617 OF 2025

Shalina Laboratories Pvt. Ltd.

.. Petitioner

Versus

Principal Commissioner of Income tax
-3, Mumbai and Ors.

.. Respondents

Mr. Rahul Hakani, for the Petitioner.

Mr. Arjun Gupta, for the Respondent.

**CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.**

DATE: DECEMBER 15, 2025

P. C.

1. Mentioned. With consent of the parties taken out of turn.

2. The above Writ Petition is filed seeking to quash and set aside order dated 28th November 2025, passed for Assessment Year 2023-2024 (Exhibit-Q to the Petition) by Respondent No.1 rejecting the Petitioner's Stay Application, and consequently also set aside the notice issued under Section 226(3) (Exhibit-R to the Petition) dated 10th December 2025 issued by Respondent No.3.



3. The main grievance of the Petitioner is that the Petitioner had filed a detailed Stay Application dated 21st August 2025 (Exhibit-L to the Petition). This Stay Application was rejected by the impugned order dated 28th November 2025 (Exhibit-Q). According to the Petitioner, the Stay Application of the Petitioner has been rejected without considering any of its submissions and merely saying that the matter is heard and Assessee's stay application is rejected. In light of this, it is the prayer of the Petitioner that the impugned order be set aside, and the matter be remanded to Respondent No.1 for a fresh hearing on the Stay Application filed by the Petitioner.

4. We have heard Mr. Hakani, learned Counsel for the Petitioner, as well as Mr. Gupta, the learned Advocate appearing for the Revenue.

5. The order impugned in the present Writ Petition is dated 28th November 2025. By this order, the Stay Application of the Petitioner (Exhibit-L) was rejected. For the sake of convenience, the impugned order is reproduced hereunder:-

"Sir/Madam/M/s,

Subject: online service of Orders - Letter

Please refer to the hearing held on 28/11/2025 in connection with the stay of demand for the Assessment Year 2023-24, wherein your Authorised Representative, Shri Rajendra H. Shah, Chartered Accountant, appeared and made submissions on your behalf.



Matter was heard, he explained that no addition was warranted in this case on merit and petition filed before High Pitch Committee. He made a request to CIT(A) for early disposal of appeal. He will face financial hardship, if he is pressed to pay this demand. Assessee was asked, whether he is willing to pay any part of demand upfront at this stage and balance in easy instalments till disposal of appeal by CIT(A), to which the assessee replied "NO"

*Matter is heard, assessee's stay application is **rejected**.*"

6. As can be seen from the aforesaid order, the Stay Application of the Petitioner has been rejected in one line by stating "*Matter is heard, assessee's stay application is rejected*". From this order, we do not find whether the 1st Respondent has applied his mind to the submissions made by the Petitioner and his findings thereon. Clearly, this is a non-speaking order.

7. Considering these facts and circumstances, we hereby set aside the impugned order dated 28th November 2025 and the consequent notice issued under Section 226(3) dated 10th December 2025 (Exhibit-R).

8. We now remand the matter to the 1st Respondent to give a fresh hearing to the Petitioner on the Stay Application dated 21st August 2025 filed by the Petitioner (Exhibit-L) and thereafter pass a speaking order.



9. This entire exercise shall be done by the 1st Respondent as expeditiously as possible and in any event, within a period of 4 weeks from today.

10. It is needless to clarify that until the Stay Application of the Petitioner is heard by the 1st Respondent, no coercive action shall be taken against the Petitioner by way of recovery.

11. The Writ Petition is disposed of in the aforesaid terms.

12. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR, J.]

[B. P. COLABAWALLA, J.]

TRUE COPY

[Signature]
16/11/25

Section Officer

High Court, Appellate Side
Bombay 400 032