



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

WRIT PETITION NO. 1964 OF 2026

(Vidyasagar Garg (HUF), through its Karta Vidyasagar Garg, Nagpur ..vs.. National Faceless Assessment Centre, New Delhi and others)

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Mr. Abhishek Kumar, Counsel for the petitioner,
Mr. K.K. Nalamwar, Counsel for respondent Nos. 1 to 4.

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

DATED : 30th OCTOBER, 2026

In response to the order dated 23-10-2026, learned Counsel Mr. K.K. Nalamwar has tendered across bar affidavit sworn by the Assistant Commissioner of Income Tax Circle-2 Nagpur, stating therein that delay in deciding application seeking withdrawal occurred because of procedural and technical safeguards mandated by the Faceless Appeal Scheme. The respondents have stated that the application seeking withdrawal of the appeal has been now allowed. The appeal is dismissed as withdrawn vide order dated 29-10-2026, and thus, the petitioner's grievance stands resolved to the extent of withdrawing the appeal. The affidavit is taken on record.

2. Accordingly, the grievance of the petitioner that application seeking withdrawal of the appeal has been not decided is now redressed.

3. What is not complied by the respondents is, however, the latter part of the order dated 23-10-2026, by which respondent No.1 or the concerned officer, was directed to enquire into the matter and file report before us on 30-10-2026 i.e. today, disclosing the reasons for not deciding application for last so many days. We had also directed respondent No.1 or the concerned officer to take action against the officer who failed to

take up the matter within time. Neither respondent No.1 nor concerned officer has complied with this part of the order. Accordingly, we enquired as to who represents respondent No.1, to which Mr. Nalamwar submits that it is the Principal Chief Commissioner for Faceless of Income-Tax Department.

4. Accordingly, issue show cause notice as to why action under the provisions of the Contempt of Courts Act, 1971 should not be initiated against respondent No.1 for failure to comply with the order dated 23-10-2026, respondent No.1 having failed to even disclose as to what steps were taken in this regard. The notice is returnable on 05-11-2026.

(Nivedita P. Mehta, J.)

(Anil L. Pansare, J.)

Later On :

On merits, the learned Counsel for the respondents makes a statement, on instructions, that the order dated 08-12-2025 will be recalled and opportunity of hearing will be given to the petitioner. The statement is accepted.

2. The petitioner is satisfied with these developments. The petition is accordingly disposed of.

3. List on 05-11-2026, for the purpose of compliance of order as mentioned above,.

(Nivedita P. Mehta, J.)

(Anil L. Pansare, J.)

adgokar