

## INCOME TAX UPDATE

Hon'ble Bombay HC:  
Uploading Assessment  
Order/demand on Portal does not  
constitute valid service on  
Assessee

**Hon'ble Bombay HC: Uploading Assessment Order on Portal Does Not Constitute Valid Service on Assessee**

**Facts of the case: -**

- The case involved Mythri Movie Makers Mumbai, Ravi Sankar Yalamanchili, Sukumar Bandreddi, and Yerneni Naveen (**referred to as the Assesseees**).
- The Assesseees were subjected to a search operation on **January 21, 2025**, under the Income Tax Act.
- Following the search, the Revenue Department initiated assessment proceedings against the Assesseees.

**Court's Direction: -**

- The Hon'ble Bombay High Court allowed the Revenue to proceed with the assessment proceedings.

- However, it **prohibited the service of the assessment orders** on the Assesseees without the **leave of the Court**, as per **Section 158BA(2)** of the Income Tax Act.
- The HC clarified that mere uploading of the assessment order and demand notice on the portal will not amount to service of the assessment order of the Petitioner.

For complete details, please refer to the Hon'ble Bombay HC order dated 19.03.2025 passed in the case of ***Mythri Movie Makers Mumbai, Ravi Sankar Yalamanchili, Sukumar Bandreddi, and Yerneni Naveen***

<https://bombayhighcourt.nic.in/generatenewauth.php?bhcpa=cGF0aD0uL3dyaXRlcmVhZGRhdGEvZGF0YS9vcmlnaW5hbC8yMDI1LyZmbmFtZT1GMjU2MDAwMDgxMzgyMDI1XzEucGRmJnNtZmxhZz10JnJqdWRkYXRIPSZ1cGxvYWRkdD0yMC8wMy8yMDI1JnNwYXNzcGhyYXNIPTIOMDMYNTExNDExMSZuY2I0YXRpb249JnNtY2I0YXRpb249JmRpZ2NlcnRmbGc9WSZpbmRlcmZhY2U9TW==>

*DISCLAIMER: - The summary information herein is based on Hon'ble Bombay HC ruling in the case of **Mythri Movie Makers Mumbai, Ravi Sankar Yalamanchili, Sukumar Bandreddi, and Yerneni Naveen** WRIT PETITION (L) NO. 8138 OF 2025 dated 19.03.2025. While the information is believed to be accurate, we make no representations or warranties, express or implied, as to the accuracy or completeness of it. Readers should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. This note is not an offer, advice or solicitation. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.*