IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 70/2015

Sesa Sterlite Limited
(Formerly known as Sesa Goa Limited)
Sesa Ghor, 20 EDC Complex,
Patto, Panjim, Goa 403 001
represented by P.O.A.
Shri Benacio Menezes. .... Petitioner.

V/s.

1. The Assistant Commissioner of
Income-tax, Circle 1(1),
having his office at Aaykar Bhavan,
Room No. ---, Margao, Goa.

2. The Commissioner of Income-tax,
having his Office at Room No....
Patto, Aaykar Bhavan,
Panaji, Goa 403 001.

3. The Union of India,
through Ministry of Finance,
North Block, New Delhi, 110001. .... Respondents.

Shri R. G. Ramani, Advocate for the petitioner.

Ms. Asha Desai, Advocate for the respondents.

CORAM :- F.M. REIS &
M.S. SANKLECHA, JJ.

Date : - 27th March, 2015.

<u>ORAL JUDGMENT</u> : (PER. F.M. REIS, J.)

Heard Shri R. G. Ramani, learned Counsel appearing for the petitioner and Ms. Asha Desai, learned Counsel appearing for the respondents.

2. Rule. Heard forthwith with the consent of the learned Counsel. Learned Counsel appearing for the respondents waives service.

3. The short challenge in the above writ petition which emerges upon hearing the learned Counsel appearing for the petitioner and the respondents is, whether the impugned order passed by the respondent No.1 is justified in terms of the provisions of Section 281 B of the Income Tax Act ?

4. It is the contention of Shri R. G. Ramani, learned Counsel appearing for the petitioner that the Commissioner of Income-tax has not recorded any reason to proceed with the attachment in terms of Section 281 B of the said Act. It is further his contention that though a representation dated 12th January, 2015 was made in substance/manner provided in Rule 11 of Schedule II of the said Act to the Assessing Officer, no decision has yet been taken. It is further contended that Rule 11 of Schedule II of the Act in its entirety does not apply. Ms. Asha Desai, learned Counsel appearing for the respondents, however,

points out that the Assessing Officer shall take such decision on the representation dated 12th January, 2015 within two weeks from today.

5. Taking note of the rival contentions, without going into the merits of the contentions raised by the petitioner, we find it appropriate to dispose of the above writ petition by directing the Assessing Officer to decide the representation of the petitioner dated 12th January, 2015 as expeditiously as possible and, in any event, within two weeks from today, in accordance with law. All the contentions of both the parties, on merits, are left open. Needless to mention, the Assessing Officer shall examine the said representation without being influenced by any observations made in the above proceedings.

6. Rule stands disposed of accordingly. There shall be no order as to costs.

M.S. SANKLECHA, J. **F.M. REIS, J.**

ssm.