IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO.273 OF 2016

General Electoral Trust, Mumbai ... Petitioner
v/s
Income Tax Officer 20(1)(2),
Mumbai and others ... Respondents

Mr J.D. Mistry, Sr. Counsel with Mr Madhur Agarwal i/b Mr Atul Jasani for Petitioner.
Mr Suresh Kumar with Ms Samiksha Kanani for Respondents.

CORAM: M.S. SANKLECHA AND
B.P. COLABAWALLA JJ.
DATE : 11TH MARCH, 2016

P.C.:-

1. Rule, returnable forthwith. Respondents waive service. At the request of the learned counsel, the Petition is taken up for final disposal.

2. It is an admitted position between the parties that the reasons in support of the impugned notice as furnished to the Petitioner were different from the reasons for which the sanction was received from the Joint Commissioner of Income

Tax on 31st March 2015. This is evident from Exh.2 annexed to the affidavit in reply dated 19th February 2016 filed by the Assessing Officer when compared with the reasons as annexed at Exh.G to the Petition which was communicated to the Petitioner.

3. In the above view of the matter, the impugned order disposing of the objections of the Petitioner are set aside. The Assessing Officer would furnish to the Petitioner the reasons in support of the impugned notice which had been sanctioned by the Joint Commissioner of Income Tax on 31st March 2015 within a period of two weeks from today. On receipt of the sanctioned reasons in support of the impugned notice, the Respondents would, if they so desire, file their objections within one week of it being served upon them. If objections as above are filed, the Assessing Officer shall dispose of the objections within a further period of 3 weeks. In the event the Assessing Officer rejects the objections, he will not proceed with / commence reassessment proceedings for a period of four weeks from the date of the service of the order rejecting of the objections.

4. Subject to the above, the assessment proceedings in the case of the petitioner for Assessment Year 2008-09 are stayed for a period of twelve weeks from today. It is made clear that the period of four weeks during which no reassessment proceedings would be commenced after service of the order rejecting the objections is also factored in while computing the period of twelve weeks from today. This exclusion of time is being provided so that the proposed reassessment proceedings do not become time barred by virtue of section 153(2) of the Act.

5. The Petition is disposed of in the above terms. No order as to costs.

(B.P.COLABAWALLA, J.) **(M.S. SANKLECHA, J.)**