IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 28 OF 2016

DINAR TARCAR RESOURCES (INDIA) PVT. LTD., REP. BY ITS DIRECTOR SHRI DINAR TARCAR AND ANR., ... Petitioners

Versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE. ... Respondent

Shri Devidas J. Pangam, Advocate for the petitioners.
Shri Y. V. Raviraj, Senior Standing Counsel for the respondent.

Coram:- F. M. REIS &
NUTAN D. SARDESSAI, JJ.

Date:- 20th February, 2017

P.C.

Heard Shri D. J. Pangam, learned Counsel appearing for the petitioners and Shri Y. V. Raviraj, learned Senior Standing Counsel appearing for the respondent.

2. The challenge in the above petition is a refusal to handover the material in possession of the respondent which led to issuing a notice under Section 148 of the Income Tax Act showing the intention to reopen the earlier assessment of the petitioners.

3. Shri Pangam, learned Counsel appearing for the petitioners has pointed out that the petitioners have already filed returns pursuant to the said notice and sought for the reasons which have been supplied by the respondent/revenue. The learned Counsel, however, points out that the material which forms the

basis of the show cause notice have not been furnished to the petitioner which forced the petitioners to file the above petition to challenge such order. The learned Counsel as such points out that the petitioners are entitle for all the material and the documents in possession of the respondent to enable them to file a reply to the show cause notice. Shri Pangam, learned Counsel also points out that with regard to the same Assessment in respect of the same proceedings initiated against the Director of the Petitioners' Company, information with regard to orders in the order-sheet and some correspondence exchanged between the Assessee and the Assessing Officer were furnished to the Director of the petitioners.

4. On the other hand, the learned Counsel appearing for the respondent submits that in terms of the judgment of Apex Court in (2003)259 ITR 19 in the case of GKN Driveshafts (India) Ltd. v. ITO, the respondent is only bound to give reasons to the petitioners/assessee which have already been furnished to the petitioners. It is further pointed out that the other material sought by the petitioners is confidential information obtained and cannot be disclosed at this stage to the petitioners. The learned Counsel, however, points out upon instructions, that similar order-sheets and the correspondence was delivered to the Director of the Company as mentioned at pages 7 to 10 annexed to the letter dated 21.7.2014 and any other similar correspondence between the Assessing Officer and the Petitioners shall be furnished to the

petitioners.

5. Upon hearing the learned Counsel, we find that the interference of this Court at this stage with regard to furnishing of documents sought by the petitioners would not be justified. But, however, the statement of the learned Counsel appearing for the respondent that similar documents which were furnished to the Director of the petitioner's Company would be furnished to the petitioners as referred in the documents at pages 7 to 10 annexed to the letter dated 21.7.2014 and other similar correspondence between the Assessing Officer and the petitioners in respect of the subject Assessment Year, stands accepted.

6. In such circumstances, we find that the petitioners are not entitled for any further relief at this stage. Accepting the statement of the learned Counsel upon instructions, we dispose off the above petition. Liberty to the petitioners to file their objections to the show cause notice within two weeks thereafter.

NUTAN D. SARDESSAI, J. F. M. REIS, J.

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