

Vinita

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 1087 OF 2017.

THE GOA STATE CO-OP.

BANK LTD., THR. ITS

MANAGING DIRECTOR,

A.M. CHODANKAR.,

... Petitioner.

Versus

THE ASSISTANT COMMISSIONER

OF

INCOME TAX, CIRCLE 1(1) AND ANR.,

... Respondents.

Mr. S. R. Rivankar, Advocate for the Petitioner.

Ms. Susan Linhares, Standing Counsel for the Respondent nos.1 & 2.

Coram:- N. M. JAMDAR &

PRITHVIRAJ K. CHAVAN, JJ.

Date:- 13th December 2017.

ORAL ORDER (Per N.M. Jamdar, J.)

The learned Counsel for the Petitioner states that by cryptic Order the Respondents Authority reopened the assessment. The learned Standing Counsel for the Respondents states that since representative of the Petitioner had given no objection for reassessment therefore no further detailed order was necessary, to which the learned Counsel for the Petitioner responds that there was no such authorised representative as contemplated under law. Be that as it may, without going into this controversy, it was put to the learned Standing Counsel to ascertain whether the Respondents

Officer will pass an order on merits to which the learned Standing Counsel states that the Respondents Officer will do so.

2. The Petitioner will attend the hearing before the Respondents Officer on 15 December 2017 and thereupon the Respondents Officer will pass necessary orders as par law in view of the law laid down by the Hon'ble Apex Court in *G. K. N. Driveshafts(India) Ltd. Vs. Income Tax officer and others*¹ and *Allana Cold Storage Ltd Vs. Income Tax Officer and others*² the effect to the orders will be given after the period of four weeks as precedent.

3. Writ Petition is accordingly disposed of, keeping all issues open.

PRITHVIRAJ K. CHAVAN, J. N. M. JAMDAR, J.

1 259ITR 18SC

2 287 ITR 1 Bombay High Court