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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

WRIT PETITION NO. 3630 OF 2018

M/s Real Time Consultants Pvt. Ltd. ...Petitioner.
vs
The Income-tax Officer-15(3)(1) & Ors. ...Respondents

.....

Mr Devendra Jain for the Petitioner.
Mr Suresh Kumar for Respondent Nos.1 and 2.

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CORAM : AKIL KURESHI &
B.P.COLABAWALLA, JJ.
FEBRUARY 07, 2019.

P.C. :

The Petitioner has challenged the notice of reopening of assessment dated 24th April, 2018 issued by Respondent No.1 - Income Tax Officer, of the Petitioner's assessment for the Assessment Year (A.Y.) 2012-13. The Petitioner was initially supplied mere gist of the reasons recorded by the Assessing Officer (A.O.) for issuing the notice under communication dated 23rd May 2018. The Petitioner had raised objections to reopening of the assessment under letter dated 5th November, 2018. Such an objections were disposed of by the A.O. by order dated 5.12.2018.

2 Respondent Nos.1 and 2 filed reply in response to this petition along with which a full set of reasons recorded by the A.O.

and the sanction for reopening of the assessment granted by the Competent Authority, were provided to the Petitioner. Under such circumstances, the counsel for the Petitioner submits that the Petitioner would like to raise fresh full objections before the A.O. in view of complete reasons being now supplied to the Petitioner. He submitted that from such reasons, the Petitioner would be able to raise additional grounds for dropping the notice of reopening of the assessment.

3 In view of the fact that initially the Petitioner was not supplied full set of reasons, which came to be supplied only after the Petitioner filed this petition, we prefer to accept the request of the Petitioner that without fully supply of reasons, the Petitioner would naturally be handicapped in raising all objections available to it.

4 In these circumstances, the Petition is disposed of in following directions-

(a) The order dated 5th December, 2018 passed by the A.O. disposing of the Petitioner's objections is set aside;

(b) The Petitioner is at liberty to raise fresh and further objections, if any, before the A.O. within a period of two weeks from today. If such objections are received by the A.O., he shall dispose of the same as expeditiously as possible and communicate his order to the Assessee;

(c) Till the completion of period of four weeks, after dispatch of the order disposing of the objections to the Petitioner, the assessment shall stand stayed.

(d) We have not opined on the rival contentions with respect to the merits and demerits of the Petition.

(B.P.COLABAWALLA, J.) **(AKIL KURESHI, J.)**