IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 184 OF 2020

Kanjur Gas Service ... Petitioner.

V/s.

Income Tax Officer, Ward 26(2)(6)
Bandra (E), Mumbai & Anr. ...Respondents.

Mr. K. Gopal, Advocate a/w. Mr. Tanmay Phadke, Mr. Satendra Pandey and Ms. Neha Paranjpe for the Petitioner.
Mr. Sham Walve, Advocate a/w. Mr. Pritesh Chatterjee for the Respondents.

CORAM : UJJAL BHUYAN AND MILIND N. JADHAV,JJ.

DATE : JANUARY 22, 2020.

PC :

1 Heard Mr. K. Gopal, learned counsel for the Petitioner; and Mr. Sham Walve, learned standing counsel Revenue for the Respondents.

2 This Writ Petition has been preferred under Article 226 of the Constitution of India, assailing the legality and correctness of assessment order dated 23.12.2019 passed by the Income Tax Officer, Ward

26(2)(6), Mumbai under section 143(3) of the Income Tax Act, 1961, assessing the total income of Petitioner at Rs. 1,99,63,650.00/-.

3 Learned counsel for the Petitioner submits that the aforesaid assessment order was passed without giving proper notice and/or an opportunity of hearing to the Petitioner. He further submits that following the assessment order, notice of demand under section 156 of the Income Tax Act, 1961 has been issued by the Assessing Officer on 23.12.2019, raising a huge demand of income-tax alongwith interest.

4 On the other hand, learned standing counsel Revenue for Respondents submits that against the assessment order, Petitioner has the remedy of preferring appeal before the Commissioner of Income Tax (Appeals) under section 246 (A) of the Income Tax Act, 1961.

5 Having heard learned counsel for the parties and on due consideration, court is of the view that Petitioner may avail the statutory remedy of appeal provided under the Income Tax Act, 1961 within a period of four weeks from today. He may also file application for stay and if such an application is filed

that may be considered on its own merit by the Appellate Authority.

6 To enable the Petitioner to effectively avail the statutory remedy, notice of demand dated 23.12.2019 shall be kept in abeyance for the aforesaid period of four weeks.

7 Needless to say, we have not expressed any opinion on merit and all contentions are kept open.

8 Writ Petition is disposed of.

(MILIND N. JADHAV, J.) (UJJAL BHUYAN, J.)

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