

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 4223 OF 2021**

Kisan Vithoba Navale (HUF)Petitioner

V/s.

The Principal Commissioner of
Income Tax-5, Pune & Ors. ...Respondents

**WITH
WRIT PETITION NO. 4233 OF 2021**

Nivrutti Sudamrao Navale (HUF)Petitioner

V/s.

The Principal Commissioner of
Income Tax-5, Pune & Ors. ...Respondents

**WITH
WRIT PETITION NO. 4224 OF 2021**

Govinda Vithoba Navale (HUF)Petitioner

V/s.

The Principal Commissioner of
Income Tax-5, Pune & Ors. ...Respondents

**WITH
WRIT PETITION NO. 4247 OF 2021**

Vidura Vithoba Navale (HUF)Petitioner

V/s.

The Principal Commissioner of
Income Tax-5, Pune & Ors. ...Respondents

**WITH
WRIT PETITION ST.NO. 92415 OF 2020**

Bhiku Narayan Navale (HUF)Petitioner

V/s.

The Principal Commissioner of
Income Tax-5, Pune & Ors. ...Respondents

Mr. Suyog Bhawe i/b Ms Farzeen Khambatta for Petitioners
Mr. Sham Walve a/w Mr. Pritish Chatterjee for Respondents

**CORAM : K.R. SHRIRAM &
ABHAY AHUJA, JJ.
DATED : 30th AUGUST 2021**

P.C. :

1 In all these petitions, the impugned order was passed after giving only about one day's notice. Petitioners have approached this court raising a grievance that the action by respondents is against principles of natural justice and for quashing of the impugned order. One Mr. K.P.C. Rao, Principal Commissioner of Income Tax-3, Pune, on behalf of respondents has filed affidavit affirmed on 27th August 2021 in each of the petitions.

Paragraph 4 of the each of the affidavit reads as under:

"4. I say that, it is clear that the assessee was given only one day's opportunity to submit the details by the last notice dated 03.02.2020, which is not in consonance of the principles of natural justice. Therefore, without going into any of the merits of present matter, I say that the respondent submits to the appropriate directions of this Hon'ble Court including remand to the Revisional Authority for fresh consideration of the matter in hand."

2 Mr. Walve states that the court may quash the impugned order and remand the matter back for denovo consideration in view of paragraph 4 quoted above.

3 In view of the above, the order impugned in each of the above petitions, all dated 10th February 2020, is hereby quashed and set aside. Matter is remanded back to the concerned authority for denovo consideration. Petitioners' rights and contentions are kept open. We have

not made any observations on the merits of the case. The concerned authority to grant a personal hearing to petitioners as per the rules and pass the necessary orders within 6 weeks from today.

4 All petitions disposed.

(ABHAY AHUJA, J.)

(K.R. SHRIRAM, J.)