IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.4441 OF 2021

Anjuman Darad Mandane Talim O Tarakki]
Trust Mahad] … Petitioner

Versus

Additional/Joint/Deputy/Assistant Commissioner]
of Income Tax/Income Tax Officer,]
National E-Assessment Centre, Delhi & Ors.] … Respondents

Mr. Riyaz Padvekar a/w Tanzil R. Padvekar for Petitioner.
Mr. Sham V. Walve a/w Mr. Pritish Chatterjee for Respondents – Revenue.

CORAM :- K. R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATE :- 21 DECEMBER, 2021

P. C. :-

1. Mr. Walve, learned Counsel for Respondents and as an Officer of the Court, in fairness states that the grievance of Petitioner that show-cause notice-cum-draft Assessment Order was not issued and final order came to be passed, appears to be a justified reason and therefore, the Court may grant prayer clause (a) and remand the matter for *de novo* consideration. Prayer clause (a) reads as under :

> *"(a) issue a Writ of Certiorari or a Writ in the nature of Certiorari or Writ of Mandamus or Writ in the nature of Mandamus or any other appropriate Writ, direction of Order under Article 226 of the Constitution of India*

> *setting aside impugned Assessment Order with direction to the Respondents to pass fresh Assessment Order for the A.Y.2018-19 after giving reasonable opportunity of being heard and also to allow Petitioner to file required document and information and then to pass reason Assessment Order as per the provisions of law."*

2. In view of the above, we hereby grant prayer clause (a) quoted above and remand the matter for *de novo* consideration with a direction to the concerned authority to pass the Assessment Order and strictly comply with the mandatory provisions prescribed under Section 144B of the Income Tax Act, 1961 including considering all the submissions made by Petitioner and also granting a personal hearing. Notice about personal hearing shall be given at least seven days in advance and the Assessment Order, after complying with the procedure required, shall be passed within twelve weeks of this order getting uploaded.

3. Petition disposed.

(AMIT B. BORKAR, J.) **(K. R. SHRIRAM, J.)**