

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 6044 OF 2021**

Kohinoor Infra Development
through its partners

....Petitioner

V/s.

Income Tax Officer

...Respondent

Mr. A. Y. Sakhare, Senior Advocate a/w Mr. A.A.Garge i/b Mr. Kashyap S.
Bhalerao for Petitioner

Mr. Sham Walve for Respondent

CORAM : K.R. SHRIRAM &

R. I. CHAGLA, JJ

DATED : 28th SEPTEMBER 2021

PC. :

1 When the matter was called out during the morning session, Mr. Walve requested the matter be taken up in the post lunch session in order to take instructions.

2 Post lunch, Mr. Walve pointed out that in the assessment order dated 31st August 2021, it is mentioned in paragraph 7 that “the assessee had requested for a personal hearing through VC which was scheduled for 27th August 2021 however, it was not attended by the assessee”. Mr. Walve also points out that the reasons for petitioner not attending the personal hearing has been explained in paragraphs 5, 6, 9, 10 & 14 of the petition. Mr. Garge states that petitioner is only praying for quashing of the assessment order and remanding it for denovo consideration after petitioner is given a personal hearing and petitioner is not, for the moment, contesting the merits or the conclusions arrived at in the assessment order. Mr. Garge

states petitioner will raise all the points during the personal hearing.

3 Mr. Walve as an officer of the court states that there appears to be a genuine problem and hence the court may set aside the order and remand it for fresh consideration.

4 In the circumstances, the assessment order dated 31st August 2021 impugned in this petition, is quashed and set aside and remanded for denovo consideration. Consequential actions pursuant to the assessment order being passed are also set aside.

5 Assessing Officer may pass such order as he deems fit within 6 weeks from today on the merits of the case after giving personal hearing to petitioner and also consider the replies or documents already filed by petitioner. We clarify we have not made any observations on the merits of the case.

6 Petition disposed.

(R. I. CHAGLA J)

(K.R. SHRIRAM, J.)