PURTI PRASAD PARAB Digitally signed by PURTI PRASAD PARAB Date: 2021.12.17 11:34:19 +0530

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

WRIT PETITION NO. 3151 OF 2019

Radan Multimedia Ltd. ....Petitioner

V/s.

Principal Commissioner of Income Tax-2 and Ors. ...Respondents

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Mr. Mehul A. Rathod for Petitioner.
Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 15th DECEMBER 2021

P.C. :

1. Heard the counsel and in our view petitioner is justified in raising grievance that in the impugned order dated 10th December, 2018 respondent was not correct in not considering the order passed by the Income Tax Appellate Tribunal (ITAT) dated 13th January, 2017 in Miscellaneous Application. Moreover, the impugned order starts with the words "In this case assessment order under Section 143(3) read with Section 254 of the Income Tax Act, 1961 (the Act) was passed on 13th December, 2017 whereas no order under Section 143(3) of the Act has been passed." The order was passed under Section 144 of the Act and that also, having considered the petition, without issuing notice to petitioner at the address of petitioner.

2. We have to note that strangely the orders have been served to the right address but notice is served in the old address though before issuance of notice respondents were informed by petitioner about change of address. In any event, petitioner being a company, respondents could have found out the registered office address from the record of the Registrar of Companies, Mumbai.

3. In the circumstances, the order dated 10th December, 2018 is set aside. Respondents may pass fresh order after considering the submissions/ reply to be filed by petitioner to the notices referred to in the order dated 13th December, 2017 which according to respondent was returned unserved, considering the order of ITAT dated 6th January, 2016 read with order dated 13th January, 2017 and after giving personal hearing to petitioner. Respondent shall pass the order on or before 31st March, 2022. We clarify that we have not made any observations on the merits of the case.

4. Petition disposed.

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