Sharayu Khot.

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

WRIT PETITION NO. 1017 OF 2021

Worldline India Pvt.Ltd. ...**Petitioner**

Versus

Assessing Officer & Ors. ...**Respondents**

Mr. Jehangir D. Mistry, Senior Advocate a/w Mr. Madhur Agrawal i/by Mr. Ryan Saldana for the Petitioner.

Mr. Sham Walve a/w Mr. Pritish Mukherjee for the Respondents-Revenue.

CORAM : K.R. SHRIRAM & R.I. CHAGLA, JJ.

DATE : 15 September 2021 (V.C.)

ORDER :

1. Heard the Counsel. The petitioner's case is that respondents have not strictly complied with the mandatory provisions of Section 144B of the Income Tax Act, 1961 and in view of Sub-Section 9 of Section 144B the assessment order passed is non-est.

2. Mr. Mistry says that the order therefore, should be set aside.

3. Without going into the details, we have considered the affidavit in reply filed by one Ms. Seema Choudhary, jurisdictional Assessing Officer which is affirmed on 31st August 2021. In affidavit in reply respondents do not deny that petitioner was not given personal hearing though request was made and also further admitted that there is an error in the impugned assessment order, where it states that no written explanation has been offered.

4. In fact, in paragraph 30 of reply respondents state that the order be set aside and the Income Tax Department to consider the reply of the assessee. In the circumstances, the assessment order dated 19th April 2021 together with any further penalty and demand notice issued is set aside. Respondents may take further steps as advised in accordance with law and if any further steps are taken, they shall follow the procedure prescribed under Section 144B of the Act.

5. Petition disposed.

6. All to act on authenticated copy of this order.

[R.I. CHAGLA J.] **[K.R. SHRIRAM, J.]**