

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

WRIT PETITION NO. 1255 OF 2021

Raptakos Brett and Company Limited ... Petitioner
Versus
The National Faceless Assessment and Ors. ... Respondents
...

Mr.Dharan Gandhi for the Petitioner.
Mr.Sham Walve for the Respondent.

...
**CORAM : K.R.SHRIRAM &
ABHAY AHUJA, JJ**

DATED : 25th August, 2021.

P.C.:

In this case Petitioner has been served with an Assessment Order dated 13th April, 2021 without being even served a show cause notice with a draft Assessment Order. In the additional Affidavit-in-Reply filed by one Amitkumar Singh, ACIT-5(3)(1), Mumbai, affirmed on 7th August, 2021 it is accepted that a show cause notice was not served with the draft Assessment Order. Therefore, keeping open all rights and contentions of Petitioner, we hereby set aside the order dated 13th April, 2021 and the consequential demand notice as well as show cause notice also dated 13th April, 2021 under Section 274 read with Section 270A of the Act. Respondent may take such *de-novo* proceedings as required in accordance with law.

2 Petition is disposed of accordingly.

(ABHAY AHUJA, J.)

(K.R.SHRIRAM, J.)