IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.1124 OF 2021

Chinubhai Kalidass & Ors. ….Petitioners

V/s.

Deputy Commissioner of Income Tax Circle 17(1) & Ors. …Respondents

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Mr. Ravi Sawana a/w Ms Neha Sharma i/b Mr. Sriram Sridharan for Petitioners
Mr. Sham V. Walve a/w Mr. Pritesh Chatterjee for Respondent-Revenue

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CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ
DATED : 30th NOVEMBER 2021

P.C. :

1 Mr. Walve learned counsel for respondents in fairness and as an officer of the court states that having considered the petition, petitioner's grievance against respondents appears to be correct and the assessment order has been passed even without considering or granting petitioner's request for personal hearing. Mr. Walve states that the assessment order dated 28th April 2021, notice of demand and show cause notice for penalty both dated 28th April 2021, be all set aside and the matter be remanded for denovo consideration. Mr. Walve states that respondents will strictly comply with the procedure laid down in Section 144B of the Income Tax Act 1961.

2 In the circumstances, the impugned assessment order dated 28th April 2021, notice of demand issued under Section 156 of the Act and show cause notice for penalty issued under Section 270A of the Act both dated 28th

April 2021 are all set aside and the matter remanded for *denovo* consideration. Respondents shall strictly comply with the procedure prescribed under Section 144B and within 8 weeks pass such order as it deems fit in accordance with law. Before passing such orders, certainly, respondents shall consider the submissions made by petitioner and also grant a personal hearing.

3 Petition disposed.

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