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

WRIT PETITION NO.1281 OF 2021

GSA Constructions ….Petitioner

V/s.

The National Faceless Assessment Centre & Ors. ….Respondents

Mr. Dharan V. Gandhi for petitioner.
Mr. Sham V. Walve for respondents - Revenue.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 20th DECEMBER 2021

P.C. :

1 Mr. Walve, counsel for respondents and as an Officer of the Court, in fairness states that the grievance of petitioner that adjournment request was not considered and final order came to be passed appears to be a justified reason and therefore, the Court may grant prayer clause - (a) and remand the matter for *denovo* consideration. Prayer clause - (a) reads as under :

> *(a) that this Hon'ble Court may be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or Writ of Mandamus or a Writ in the nature of Mandamus or any other appropriate Writ, Order or direction, calling for the records of the petitioner's case and after going into the legality and propriety thereof, to quash and set aside the assessment order passed under Section 143(3) read with Section 144B of the Act dated 05.05.2021 (Exhibit J1), the notice of demand in Form No.156 dated 05.05.2021 (Exhibit J2) as well as the show cause notices under Section 274 read with Section 270A and 271AAC of the Act dated 05.05.2021 (Exhibit J3 and J4).*

2 In view of the above, we hereby grant prayer clause - (a) quoted above and remand the matter for *denovo* consideration with a direction to the concerned authority to pass the assessment order and strictly comply with the mandatory provisions prescribed under Section 144 (B) of the Income Tax Act, 1961 including considering all the submissions made by petitioner and also granting a personal hearing. Notice about personal hearing shall be given atleast seven days in advance and the assessment order, after complying with the procedure required, shall be passed within twelve weeks of this order getting uploaded.

3 Petition disposed.

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