

Sharayu Khot.

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

WRIT PETITION NO. 1200 OF 2021

Virbac Animal Health India Private Limited ...Petitioner

Versus

The National Faceless Assessment Centre & ...Respondents
Ors.

None for the Petitioner.

Mr. Sham V. 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. In this petition, petitioner has alleged that the final assessment order dated 24th April 2021 was passed without complying with provisions of Section 144B of the Income Tax Act, 1961 (*"the Act"*), inasmuch as petitioner was not provided draft assessment order and given an opportunity to make submissions/raise objections. In the affidavit in reply at paragraph 19(ii), respondents state that draft assessment order and computation sheet was sent to petitioner assessee and the revenue unit on 9th April 2021.

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2. Mr. Walve on instructions from Mr. Abhinav Mishra Jurisdictional Assessing Officer who has filed affidavit in reply states that the records do not indicate that the draft assessment order was delivered upon petitioner and therefore, petitioner, to that extent was not unjustified in raising this grievance.

3. In the circumstances, the order impugned in petition being order dated 24th April 2021 together with notice of demand in Form No. 156 dated 24th April 2021 and notice under Section 274 read with Section 270A of the Act dated 24th April 2021 are quashed and set aside.

4. 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.]