

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.1170 OF 2021**

Khar GymkhanaPetitioner
V/s.
Assistant Commissioner of Income
Tax (Exemptions), Circle 1 & Ors. ...Respondents

**WITH
INTERIM APPLICATION NO.1446 OF 2021
IN
WRIT PETITION NO.1170 OF 2021**

Nanik KukrejaApplicant

In the matter between

Khar GymkhanaPetitioner
V/s.
Assistant Commissioner of Income
Tax (Exemptions), Circle 1 & Ors. ...Respondents

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
None for Applicant in IA/1446/2021

**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 draft assessment order and personal hearing. Mr. Walve states

that the assessment order dated 23rd April 2021, notice of demand and show cause notice for penalty both dated 23rd April 2021, be all set aside and the matter be remanded for *denovo* consideration. Mr. Walve states that respondents will strictly comply with the proceedings laid down in Section 144B of the Income Tax Act 1961.

2 In the circumstances, the impugned assessment order dated 23rd 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 23rd 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 order, certainly, respondents shall consider the submissions made by petitioner and also grant a personal hearing.

3 Petition disposed.

INTERIM APPLICATION NO.1446 OF 2021

4 None appeared for applicant.

5 Mr. Sawana and Mr. Walve both state that they have not been even served with a copy of the interim application.

6 Interim application accordingly dismissed.

(AMIT B. BORKAR, J)

(K.R. SHRIRAM, J.)