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

WRIT PETITION NO.2252 OF 2021

Hemangini Mukesh Mehta ....Petitioner

V/s.

Additional/Joint/Deputy/Assistant
Commissioner of Income Tax/
Income Tax Officer and Ors. ....Respondents

Mr. Satish R. Mody a/w. Ms. Aasifa Khanam Khan for petitioner.
Mr. Sham V. Walve a/w. Mr. Pritish Chatterjee for respondents-Revenue.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 13th DECEMBER 2021

P.C. :

1 Mr. Walve in fairness and as an Officer of the Court states that the grievance raised by petitioner that respondents have not strictly complied with the mandatory procedure prescribed under Section 144B of the Income Tax Act, 1961 (the said Act) including not giving a personal hearing seems to be justified.

2 Therefore, we set aside the assessment order dated 17th August 2021 for Assessment Year 2018-2019, notice of demand dated 17th August 2021 issued under Section 156 of the said Act and penalty notice also dated 17th August 2021 issued under Section 270A of the said Act.

3 Respondents are directed to issue a fresh draft assessment order cum show cause notice to petitioner, give atleast seven working days to respond and thereafter, give a personal hearing before passing the final assessment order. The notice for personal hearing will be given atleast one week in advance. The entire exercise to be completed within six weeks from the date of this order being uploaded.

4 Petition disposed.

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