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

WRIT PETITION NO. 2680 OF 2019

Varsha Jiten Vora ….Petitioner

V/s.

Deputy Commissioner of Income
Tax, Central Circle 7 (4) and Anr. ….Respondents

ALONGWITH

WRIT PETITION NO. 2684 OF 2019

Jiten Bhavanji Vora (HUF) ….Petitioner

V/s.

Deputy Commissioner of Income
Tax, Central Circle 7 (4) and Anr. ….Respondents

ALONGWITH

WRIT PETITION NO. 2683 OF 2019

Bhavanji Meghji Vora (HUF) ….Petitioner

V/s.

Deputy Commissioner of Income
Tax, Central Circle 7 (4) and Anr. ….Respondents

ALONGWITH

WRIT PETITION NO. 2682 OF 2019

Varsha Jiten Vora ….Petitioner

V/s.

Deputy Commissioner of Income
Tax, Central Circle 7 (4) and Anr. ….Respondents

ALONGWITH

WRIT PETITION NO. 2681 OF 2019

Bhavanji Meghji Vora ….Petitioner

V/s.

Deputy Commissioner of Income Tax, Central Circle 7 (4) and Anr. ….Respondents

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Mr. Rahul Hakani a/w Ms. Niyati Hakani for Petitioners (In all Petitions).
Mr. Suresh Kumar for Respondents (In all Petitions).

CORAM : K.R. SHRIRAM &
ABHAY AHUJA, JJ.
DATED : 1st SEPTEMBER 2021

P.C. :

1. We have heard Mr. Hakani and Mr. Suresh Kumar in the above matters. We find that in the orders dated 09.09.2019/07.09.2019 disposing objections to the reopening of assessments under Section 147 of the Income Tax Act, 1961 (the "Act"), the Assessing Officer has not considered or dealt with all the objections in submissions made by petitioner in response to show cause notices issued for reopening of assessment under Section 147 of the Act. In the circumstances, we set aside the orders dated 09.09.2019/07.09.2019 in the above matters and remand the matters for *denovo* consideration. The Assessing Officer shall :

(a) consider all the submissions made by petitioner in response to the reopening notices respectively dated 19/03/2019, 29/03/2019, 29/03/2019, 20/03/2019, 20/03/2019.

(b) should he require any further information, give atleast two weeks' advance notice to petitioner.

(c) grant a personal hearing as per the rules.

(d) pass a reasoned order dealing with all the contentions raised by petitioner in accordance with law.

2. All rights and contentions of petitioner are kept open.

3. The procedure mentioned in (a), (b), (c) above shall be completed within six weeks from today. The Assessing Officer shall pass his reasoned order within four weeks thereafter, which shall not be implemented for a further period of four weeks.

4. All petitions accordingly stand disposed.

(ABHAY AHUJA, J.) **(K.R. SHRIRAM, J.)**