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

WRIT PETITION NO. 2727 OF 2021

Prakash Jethalal Thakkar ….Petitioner

V/s.

National Faceless Assessment Centre
and Ors. …Respondents

Mr. K. Gopal i/b Mr. Jitendra Singh for Petitioner.
Mr. Sham V. Walve a/w Mr. Pritish Chatterjee for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 8th DECEMBER 2021

P.C. :

1. Mr. Walve states that petitioner's averments that it had sought a personal hearing in its reply dated 19th May, 2021 and the Assessment Order dated 27th September, 2021 has been passed by referring to the reply but by not giving a personal hearing as requested for by petitioner appears to be correct. Therefore, the Assessment Order dated 27th September, 2021 is quashed and set aside. Respondent is directed to give a personal hearing and pass such order as he deems fit within six weeks from today.

2. Respondent shall give at least one week advance notice about date and time of personal hearing and that shall be only on working days. In view of the above, the consequential notice of demand dated 27th September, 2021 issued under Section 156 of the Act and the show cause

notice for initiating penalty proceedings dated 27th September, 2021 under Section 274 read with Section 270 (A) of the Income Tax Act, 1961 are also quashed and set aside.

3. Petition disposed.

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