

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

WRIT PETITION NO.2556 OF 2021

ECL Finance Ltd.

...Petitioner

Vs.

National Faceless Assessment Centre
& Ors.

...Respondents

Mr. Jitendra Jain a/w. Mr. Viraj Y. Bhate i/b PDS Legal for Petitioner.
Mr. Suresh Kumar for Respondents.

**CORAM : K. R. SHRIRAM &
AMIT B. BORKAR, JJ.**

DATED : 23 DECEMBER 2021.

P. C. :

Mr. Suresh Kumar, counsel for respondents and as an Officer of the Court, in fairness states that the grievance of petitioner that opportunity of personal hearing was not considered or granted appears to be a justified reason and therefore, the Court may grant prayer clause –
(a). Prayer clause - (a) reads as under :

"(a) that this Hon'ble Court may be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction, calling for the records of the petitioner's case and after examining the legality and validity thereof quash and set aside the order dated 19 September 2021 and notice of demand dated 19 September

2021 being Exhibits A-1 and A-2 respectively."

2. In view of the above, we hereby grant prayer clause - (a) and remand the matter for denovo consideration with a direction to the concerned authority to pass the assessment order and strictly comply with the mandatory provisions prescribed under Section 144 (B) of the Income Tax Act, 1961 including considering all the submissions made by petitioner and also granting a personal hearing. Notice about personal hearing shall be given atleast seven days in advance and the assessment order, after complying with the procedure required, shall be passed within twelve weeks of this order getting uploaded.

3. Petition disposed.

(AMIT B. BORKAR, J.)

(K. R. SHRIRAM, J.)