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

WRIT PETITION NO. 2564 OF 2021

MIG Bandra Realtors & Builders Pvt. Ltd.Petitioner

V/s.

National E Assessment Centre and Ors. ...Respondents

Ms. Arati Vissanji for Petitioner.

Mr. Sham V. Walve a/s Mr. Prithish Chatterjee for Respondents-Revenue.

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

PC. :

1. Mr. Walve states that the grievance by petitioner that it was not given time to respond and was not granted a personal hearing seems to be correct.

2. Respondent issued notice dated 16th August, 2021 calling upon petitioner to show cause as to why the proposed variations should not be made and petitioner was directed to respond by 23rd August, 2021. Petitioner by a letter dated 24th August, 2021 sought further time of seven working days since petitioner's employee was on leave. Notwithstanding the request without even making a reference to that, Assessment Order came to be passed on 26th August, 2021.

3. In the circumstances, the Assessment Order has to be set aside

and the matter should be remanded for *denovo* consideration. Petition is disposed in terms of prayer clause (a) which reads as under :

(a) This Hon'ble Court may be pleased to issue under Article 226 of the Constitution of India an appropriate direction, order or writ including a writ in the nature of Certiorari calling for the records of the case and after satisfying itself as to the legality thereof, quash and set aside the order dated 26.08.2021 passed by the Respondent No.1 under Sec. 143(3) read with Sec. 144B of the Act (Exhibit 'K') for the relevant Assessment Year.

4. Respondent shall provide website/portal within two weeks of this order getting uploaded to which petitioner's response to show cause notice dated 16th August, 2021 has to be uploaded within one week of receiving communication from respondent. Petitioner shall submit its reply to the notice dated 16th August, 2021 within four weeks. Thereafter, respondent shall pass the Assessment Order after giving personal hearing to petitioner.

5. Petition disposed.

(AMIT B. BORKAR, J.)

(K.R. SHRIRAM, J.)