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

WRIT PETITION NO.2931 OF 2021

Amit Kantilal Sheth ....Petitioner

V/s.

The Principal Commissioner of
Income Tax-17, Mumbai and Ors. ....Respondents

Mr. Vijay Patel a/w. Ms. Krishma Shah for petitioner.
Mr. Suresh Kumar for respondents.

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

P.C. :

1 After the petition was heard for some time, we would agree with the counsel for petitioner that the time granted to comply with the notice under Section 153(A) of the Income Tax Act, 1961 (the said Act) for Assessment Year 2019-2020 was too short and it was most unreasonable on the part of respondents not to have given a reasonable time to petitioner to respond. We also find that petitioner was served a notice dated 22nd September 2021 under Section 142(1) of the said Act for Assessment Year 2020-2021 granting only one day time to respond and then, the impugned order came to be passed.

2 Therefore, the order dated 29th September 2021, which is impugned in this petition, is quashed and set aside.

3 Petitioner shall file the returns, if legally required, within one week, file submissions in support of its case within a week thereafter and within four weeks from that date, respondent shall, after giving a personal hearing to petitioner, pass the assessment order for Assessment Year 2019-2020 and 2020-2021.

4 Mr. Patel states that petitioner's application under Section 132(B) of the said Act has been pending since October 2019.

5 The said application shall also be heard and decided by the Jurisdictional Authority and petitioner shall be given a personal hearing before deciding, within three weeks from the date of this order being uploaded.

6 Petition disposed.

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