

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.2963 OF 2019**

Dhaval Vijay Karia

....Petitioner

V/s.

The Income Tax Officer Ward-25(2)(3) & Ors.

...Respondents

Mr. Vipul Joshi a/w Ms Dinkle Hariya i/b Ms Namrata Kasale for Petitioner
Mr. Sham V. Walve for Respondents – Revenue

**CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ
DATED : 6th DECEMBER 2021**

P.C. :

1 Heard the counsel for petitioner and we are satisfied that the order dated 24th September 2019 disposing the objections raised by petitioner to the notice issued under Section 148 of the Income Tax Act 1961, is devoid of material details. The objections raised by petitioner have not been dealt with at all.

2 In the circumstances, we set aside the order dated 24th September 2019 and direct the Assessing Officer to consider petitioner's objections contained in the letter dated 16th September 2019 and pass a fresh order on merits. The Assessing Officer shall gave petitioner a personal hearing with advance notice of atleast two weeks and dispose the objections within two weeks thereafter. The Assessing Officer is directed to consider all points raised by petitioner and pass a reasoned order dealing with all the

objections raised by petitioner in accordance with law.

3 Petition disposed.

(AMIT B. BORKAR, J)

(K.R. SHRIRAM, J.)