IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.2794 OF 2008
WITH
WRIT PETITION NO.2795 OF 2008

Hindustan Petroleum Corporation Ltd. ....Petitioner

V/s.

The Deputy Commissioner of Income
Tax-1(1) Mumbai & Ors. ...Respondents

Mr. P. J. Pardiwalla, Senior Advocate a/w Mr. Atul K. Jasani for Petitioner
Mr. Suresh Kumar for Respondents

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ
DATED : 17th DECEMBER 2021

P.C. :

1 Mr. Pardiwalla on instructions states that leave be granted to petitioner to withdraw the petitions with liberty to raise all objections before the Assessing Officer including the ground that the notice issued under Section 148 of the Income Tax Act 1961 (the Act) itself is erroneous, notwithstanding the order on objections. In other words Mr. Pardiwalla is seeking liberty to raise all these points afresh before Assessing Officer. Mr. Pardiwalla states that since the matter is very old, liberty be granted to file fresh written submissions to factor in any development in law in the interregnum period. Liberty granted.

2 Petitioner may file written submissions alongwith copies of judgments if any, relied upon, within 4 weeks from today. Assessing Officer shall pass

the assessment order within 6 weeks thereafter but before that shall give a personal hearing to petitioner. The notice of personal hearing shall be given to petitioner at least one week in advance before the date of hearing. If, during the personal hearing, any further points are raised, liberty should be granted to file fresh written submissions. Whilst passing the assessment order, Assessing Officer shall also dispose the objections to the issuance of notice under Section 148 of the Act, uninfluenced by the earlier order dated 1st December 2008. We clarify that we have not made any observations on the merits of the case.

3 Petitions dismissed as withdrawn with liberty as prayed for.

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