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

WRIT PETITION NO.3417 OF 2019

GRI Powergear Towers India Pvt. Ltd. ….Petitioner

V/s.

Union of India and Anr. ….Respondents

Mr. P.J. Pardiwalla, Senior Advocate i/b. Mr. Dharan V. Gandhi for petitioner.
Mr. Sham V. Walve for respondents - Revenue.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 4th DECEMBER 2021

P.C. :

1 After the petition was argued for some time, Mr. Pardiwalla submitted that in the order dated 20th November 2019 disposing petitioner's objections to the notice issued under Section 148 of the Income Tax Act, 1961 (the said Act), the Assessing Officer has not considered all the submissions of petitioner and if the Court could direct the Assessing Officer to hear petitioner personally then petitioner could explain to him, before fresh order on objections is passed, and make all submissions before the concerned officer and the Court may then dispose the petition in the above terms.

2 Mr. Walve leaves it to the Court but states that the Court should not make any observation on the merits of the matter. The request of Mr. Walve is justified.

3 Therefore, the order dated 20th November 2019 is quashed and set aside.

4 The Assessing Officer is directed to reconsider the submissions made by petitioner in its letter dated 9th April 2019 in response to the notice dated 22nd March 2019 issued under Section 148 of the said Act, grant personal hearing to petitioner and thereafter, pass his order in accordance with law within six weeks from today. We clarify that we have not made any observations on the merits of the case.

5 Petition accordingly disposed.

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