IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3404 OF 2022

Vishan Satramdas Lakhni. … Petitioner.
V/s.
National Faceless Assessment Centre, Delhi. … Respondent.

Ms.Ritika Agarwal with Ms.Rachna Bhanushali and Ms.Sakshi Kanse i/b. ACE Legal for the Petitioner.
Mr.Akhileshwar Sharma for the Respondents.

CORAM : NITIN JAMDAR AND N.R. BORKAR, JJ.

DATE : 14 June 2022.

P.C. :

Heard the learned counsel for the parties.

2. The Petitioner has sought a direction to the Respondent to provide details and documents as called for by the Petitioner by letter dated 10 February 2022.

3. We have perused the letter dated 10 February 2022. It refers to a notice dated 31 March 2021 issued under section 148 of the Income Tax Act, 1961. Thereafter, it refers to a petition filed by the Petitioner bearing No.9235/2021 and the order passed therein

on 18 January 2022. The prayer made is to dispose of the objections to the reasons recorded by passing a speaking order as per the direction of the High Court. It is also stated that certain documents are required before proceeding with reassessment proceeding.

4. In this letter, the Petitioner has sought to give an impression that the Respondent- Officer has not disposed of the objections and to raise objections effectively the documents are required. When the petition came up on board on the last occasion, we had directed the Petitioner to place before us a copy of the writ petition filed earlier. Copy of the petition is tendered across the bar. In the earlier petition, there was a challenge to the order disposing of the objections. Therefore, the objections were already disposed of. Therefore, the application/ letter dated 10 February 2022 and the prayers made therein give an incorrect impression to the Income Tax Officer.

5. If the Officers of the Department do not follow the orders of this Court, this Court can take serious view of the matter. Therefore, it is necessary that whenever an assessee represents to the officer regarding the order of this Court, there must be an absolute clarity in their representation and the order of this Court should not be distorted or misrepresented as the authority can proceed relying on the statement of the Assessee. Therefore, such misrepresentations cannot be countenanced. The learned counsel for the Petitioner admitted that a representation was wrongly made, and sought to give

an explanation that it was due to inadvertence. Learned counsel for the Petitioner seeks leave to withdraw the petition to file an appropriate application giving all necessary particulars annexing the copy of the order of this Court.

6. Writ petition is disposed of as withdrawn as above. It is only out of indulgence we have not imposed costs.

(N.R. BORKAR, J.) (NITIN JAMDAR, J.)