

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 6979 OF 2021

Cooper Corporation Private Limited

....Petitioner

V/s.

Union of India Through the Joint
Secretary and Ors.

...Respondents

Mr. J.D. Mistry, Senior Advocate a/w Mr. Jitendra Motwani a/w Ms. Kirti
Bhoite i/b Economic Laws Practice for Petitioner.

Mr. Sham V. Walve for Respondents.

**CORAM : K.R. SHRIRAM &
R.N. LADDHA, JJ.**

DATED : 19th JANUARY, 2022

P.C. :

1. Heard Mr. Mistry and Mr. Walve. In our view, this petition can
be disposed by the following order :

(a) National Faceless Appeal Centre shall dispose
petitioner's Appeal bearing Acknowledgment Number
347347031030521 relating to A.Y. 2018-19 on or before
31st March, 2022.

2. Before the appeal is disposed, petitioner shall be granted a
personal hearing and the notice about time and date of hearing shall be
communicated atleast seven days in advance by e-mail.

3. If the concerned authority is going to rely on any judgment or
order passed by any court or tribunal, copy thereof shall be provided to

petitioner in advance so that petitioner will be able to deal with it or distinguish the same.

4. Until hearing and disposal of this appeal and for two weeks thereafter, petitioner shall not be treated as an assessee in default.

5. It is clarified that the above order has been passed in view of the specific facts and circumstances of this case.

6. We clarify that we have not made any observations on the merits of the case.

7. Petition disposed with no order as to costs.

(R.N. LADDHA, J.)

(K.R. SHRIRAM, J.)