IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.12655 OF 2022

SFC Environmental
Technologies Private Limited
21st Floor, The Ambience Court,
Sector 19D, Plot No.2,
Vashi, Navi Mumbai-400 705. ...Petitioner

Versus

1. Assessment Unit,
Income Tax Department,
Through Pr. Commissioner of
Income Tax, Mumbai-6,
Aayakar Bhavan, M.K. Road,
Churchgate, Mumbai-400 20

2. Union of India
Through the Secretary,
Ministry of Finance,
Department of Revenue,
Government of India,
Estrella Battery Compound,
Labour Compound,
Dharavi, Matunga,
Mumbai-400 019. ...Respondents

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Ms. Ritika Agarwal a/w Ms. Rachna Bhanushali i/b ACELEGAL for the Petitioner.
Mr. Suresh Kumar for the Respondents.

* * *

CORAM : DHIRAJ SINGH THAKUR &
VALMIKI SA MENEZES, JJ.

DATE : 21 OCTOBER 2022

P.C.

. The Petitioner challenges the Order of assessment dated 26 September 2022 under Section 143(3) read with Section 144 of the Income Tax Act, 1961 ("the Act") on the ground that the same was passed in gross violation of principles of natural justice. Learned Counsel for the Petitioner, however, failed to justify as to how principles of natural justice had been violated in the present case. Although the Petitioner states that a show cause notice dated 14 September 2022 was issued as to why the proposed variation be not made and the Petitioner claimed that the response to the said show cause notice was filed, the same has been stated in general terms in the writ petition. Learned Counsel for the Petitioner failed to satisfy us as to the date on which, such response to a show cause notice was filed. Even otherewise, we are of the opinion that since the order of assessment has already been passed, it would be appropriate for the Petitioner to avail the alternate remedy of an appeal. In that view of the matter, the Petition is dismissed.

(VALMIKI SA MENEZES, J.) **(DHIRAJ SINGH THAKUR, J.)**

RAJESH VASANT CHITTEWAN

Digitally signed by RAJESH VASANT CHITTEWAN
Date: 2022.11.11 16:12:19 +0530