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

WRIT PETITION NO. 64 OF 2020

Chennai Container Terminal Pvt.Ltd … Petitioner.

Versus

Assistant Commissioner of Income Tax
Circle-2(1)(1) and Ors. … Respondents.

. . . . . .

Mr. S. Sriram i/b. Mr.Sriram Sridharan for Petitioner.
Mr. Suresh Kumar for Respondent.

. . . . . .

CORAM : K. R. SHRIRAM AND
N. J. JAMADAR, JJ.

DATE : 10th JANUARY, 2022

(THROUGH VIDEO CONFERENCING)

P. C. :

1. Petitioner is impugning a notice dated 31st March 2019 issued under Section 148 of the Income Tax Act, 1961 (for short, 'the Act'), the order dated 14th November 2019 rejecting Petitioner's objections to the reopening and the assessment order dated 16th December 2019.

2. On 13th January 2020, Respondents were directed to file affidavit-in-reply. Till date, no reply is filed. Therefore the allegations in paragraph 32 is not controverted.

3. Shri Sriram Sridharan states that, after filing the Petition, on an Application under the Right to Information Act filed by Petitioner, Petitioner received information that the reopening has been proposed based on audit objections and in fact the Assessing Officer had even

disagreed with the audit objections.

4. Shri Sriram Shridharan states that, if the order on objections is also set aside, then Petitioner will file its objections to the notice issued under Section 148 in which all these points will be raised and the Assessing Officer may pass such order as he deems fit on the objections raised by Petitioner.

5. Shri Suresh Sumar Kumar agrees.

6. In the circumstances, the order on objections passed on 14th November, 2019 and the assessment order dated 16th December 2019 are quashed and set aside.

7. Petitioner is permitted to file within two weeks from today further objections to the notice dated 31st March, 2019 issued under Section 148 and the Assessing Officer may within eight weeks thereafter, pass such order as he deems fit in accordance with law on the objections filed by Petitioner.

8. Before, any such order is passed, the Assessing Officer shall grant a personal hearing to Petitioner and the date and time of personal hearing shall be intimated to petitioner at least one week in advance.

Petition is accordingly disposed.

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

MANOJ R TANDALE Digitally signed by MANOJ R TANDALE Date: 2022.01.11 14:13:57 +0530

(N. J. JAMADAR, J.) **(K. R. SHRIRAM, J.)**