

- Chitra Sonawane

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

WRIT PETITION NO. 368 OF 2022

Everest Flavours Ltd.

.. Petitioner

Vs.

The Union of India & Ors.

.. Respondents

.....
Mr. Prakash Shah i/b PDS Legal for the petitioner
Mr. Suresh Kumar for the respondents
.....

**CORAM : K. R. SHRIRAM &
N.R. BORKAR, J.J.**

DATED : 23rd MARCH, 2022

P.C.

1. After the petition was heard for some time, Mr. Shah sought leave of the Court to withdraw the petition with liberty to raise all grounds in the objections to be filed to the reopening. Mr. Shah also pointed out that Annexure-3 which is referred in the reason for reopening has not been provided to petitioner despite bringing to the notice of the Officer. Respondents shall provide the same within two weeks.
2. Moreover, in order on objections dated 22.11.2021, Mr. Shah submits that the JAO has not considered the objections on merits but has only justified why law permits him to reopen. We would agree with Mr. Shah. Therefore, order on objections dated 22.11.2021 is hereby quashed and set aside. The JAO shall pass an order disposing objections within this six weeks from today.

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3. It is open to petitioner to file further objections which shall be considered alongwith the objections filed earlier and after giving personal hearing to petitioner.
4. Notice of personal hearing to petitioner shall be given at least 7 working days in advance. If the Jurisdictional Assessing Officer (JAO) is going to rely on any order or judgment of a Court or Tribunal while disposing the objections, a list thereof shall be provided to petitioner alongwith the notice for personal hearing so that petitioner will be able to distinguish or deal with the same during the personal hearing.
5. Order on objections shall consider all submissions of petitioner and shall be a reasoned order dealing with all points raised by petitioner.
6. Assessment proceeding shall not be proceeded with thereafter for a period of four weeks.
7. Time to complete assessment proceedings is extended by 12 weeks from the date this order is uploaded.
8. Petition disposed.

(N.R. BORKAR, J.)

(K.R. SHRIRAM, J.)