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

**WRIT PETITION NO. 914 OF 2022**

Grindwell Norton Ltd.

....Petitioner

V/s.

The Assistant Commissioner of Income  
Tax Circle 1(3)(1), Mumbai & Ors.

...Respondents

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Mr. Jitendra Jain i/b Mr. Atul K. Jasani for Petitioner.  
Mr. Suresh Kumar of Respondents.

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**CORAM : K.R. SHRIRAM &  
N. J. JAMADAR, JJ.  
DATED : 3<sup>rd</sup> MARCH, 2022**

**PC. :**

1. We have heard both counsel. We have also perused the notice dated 30<sup>th</sup> March, 2021 issued under Section 148 of the Income Tax Act, 1961 (the Act) for A.Y. 2017-18 and the order on objections dated 22<sup>nd</sup> December, 2021. We are satisfied that the order disposing the objections does not deal with any of the submissions made by petitioner raised in its objections dated 17<sup>th</sup> September, 2021. Therefore, the order on objections dated 22<sup>nd</sup> December, 2021 impugned in this petition is quashed and set aside. The matter is remanded for hearing by the Jurisdictional Assessing Officer (JAO) who shall pass the order on objections within six weeks from today after granting personal hearing to petitioner. Respondent shall also give a personal hearing to petitioner and the notice of personal hearing shall be communicated to petitioner atleast one week in advance. If the

concerned authority is going to rely on any judgment or any order of the Tribunal or Court, a list thereof shall be provided to petitioner alongwith the notice for personal hearing so that petitioner will be able to deal with the same/distinguish the same during the personal hearing.

2. The order on objections shall be detailed order dealing with each and every objections of petitioner and it shall contain detailed reasons for arriving at the conclusions in the said order.

3. Time to complete assessment proceedings is extended upto the date objections are disposed and for four weeks thereafter.

4. Petition disposed.

(N. J. JAMADAR, J.)

(K.R. SHRIRAM, J.)