

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

WRIT PETITION NO. 578 OF 2022

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Enpee Credit and Capital (India)
Private Limited

...Petitioner

vs.

The Deputy Commissioner of
Income Tax Circle-1(2)(1)
and 2 Ors.

...Respondents

Mr.Rohan Deshpande i/b Ms. Farzeen Khambatta for petitioner.

Mr.Suresh Kumar for respondents.

**CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.**

DATE : 14 FEBRUARY, 2022

P.C.:

1. The primary grievance in the petition apart from the grounds of change of opinion etc. to the notice for reopening, dated 27th March 2021, is that when petitioner filed its objections to the reopening, respondents, while rejecting the objections vide order dated 16th December 2021, have not dealt with the objections raised by petitioner on merits.

2. We have also considered the order passed along with objections and we are satisfied that the order dated 16th December 2021 impugned in the petition does not deal with petitioner's objection on the merits.

3. In the circumstances, we quash and set aside the order dated 16th December 2021 for assessment year 2016-17. The matter is remitted for *de-novo* consideration.

4. The Assessing Officer shall consider petitioner's submissions and pass a reasoned order within eight weeks from today. Before passing any order, the Assessing Officer shall grant a personal hearing to petitioner and the notice of personal hearing shall be communicated to petitioner atleast seven working days in advance.

5. If the Assessing Officer is going to rely on any order or judgment of any Court or Tribunal in addition to what is mentioned in the order impugned in this petition, he shall give a list thereof to petitioner before the personal hearing so that petitioner may be able to deal with those orders and judgments/distinguish the same, during the personal hearing. The order to be passed on the objections shall deal with every point raised by petitioner.

6. The time from the date this petition is filed till the order on objections is passed, is extended.

7. Petition accordingly disposed.

8. We hasten to add that we have not made any observation on the merits of the matter.

(N. J. JAMADAR, J.)

(K.R. SHRIRAM, J.)