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

WRIT PETITION NO. 656 OF 2022

Prakash Chain Khubchandani

....Petitioner

V/s.

Deputy Commissioner of Income Tax
Circle 6(1)(2), Mumbai & Ors.

...Respondents

Mr. J.D. Mistri, Senior Advocate a/w Mr. B.V. Jhaveri for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

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

P.C. :

1. We have heard counsel. Mr. Mistri states that the objections to re-opening has been filed by a letter dated 10th January, 2022 and 12th January, 2022 and the same is yet to be disposed. Therefore, the Jurisdictional Assessing Officer (JAO) is directed to consider petitioner's objections and dispose the same within three weeks from today. Before disposing the objections JAO shall give a personal hearing to petitioner and notice of personal hearing shall be given atleast seven days 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. Any order passed shall be a reasoned and detailed order dealing with all the submissions of petitioner.

2. The assessment proceedings otherwise are stayed until this order on objections is passed and for period of four weeks thereafter. All rights and contentions are kept open.

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

4. Petition disposed.

(N. J. JAMADAR, J.)

(K.R. SHRIRAM, J.)