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

WRIT PETITION NO.462 OF 2020

Amita Devkrishna Gandhi ....Petitioner

V/s.

Income Tax Officer – 12(1)(3) ....Respondent

Mr. Vipul J. Shah for petitioner.
Mr. Sham V. Walve for respondent.

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ.
DATED : 31st JANUARY 2022

P.C. :

1 Mr. Shah, counsel for petitioner raises a primary grievance that the impugned order dated 27th December 2019 under Section 179 of the Income Tax Act, 1961 (the said Act) has been passed without following the principles of natural justice in as much as the documents sought for in the reply to the show cause notice have not been provided and personal hearing also was not granted. Having considered the documents annexed to the petition, Mr. Walve in fairness states that the grievance raised by Mr. Shah appears to be correct.

2 Therefore, the order dated 27th December 2019 passed under Section 179 of the said Act and impugned in this petition is quashed and set aside.

3 The Jurisdictional Assessing Officer shall provide to petitioner copies of the documents sought in Exhibit “B” and Exhibit “C” to the petition, viz., letters dated 6th August 2019 and 13th August 2019,

respectively within two weeks from today. The documents shall be provided to Mr. Vipul Shah on behalf of petitioner. Within two weeks of receiving the documents, petitioner shall file further reply and raise all issues as advised. The Jurisdictional Assessing Officer shall thereafter pass a reasoned order dealing with every contention raised by petitioner and before passing such an order, he shall grant a persona hearing to petitioner. The notice of personal hearing shall be communicated to petitioner atleast one week in advance. If respondent wishes to rely on any judgments or order passed by any Court or Tribunal, he shall provide a copy thereof to petitioner and give her an opportunity to deal with those judgments or distinguish those judgments and those submissions of petitioner shall also be dealt with in the assessment order.

4 Petition accordingly disposed.

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