IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION (L) NO.2686 OF 2022
WITH
INTERIM APPLICATION NO.367 OF 2022

Hactom Agro Pvt Ltd. ….Petitioner/Applicant

V/s.

National E Assessment Centre & ors …Respondents

Mr Priyojeet Chatterjee a/w Mr Sandeep Chilara and Ms Sahana Manjush i/b Ms Devyani Kulkarni for the Petitioner
Mr Suresh Kumar for the Respondents

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ
DATED : 28th FEBRUARY 2022

P.C. :

1 Petitioner is impugning an assessment order dated 4th May 2021 passed under Section 143(3) of the Income Tax Act 1961 (the Act). Mr. Chatterjee states that this order has been passed notwithstanding being informed that there is a reference pending before the Dispute Resolution Panel (DRP). Mr. Chatterjee states that the draft assessment order was received on 31st March 2021, reference to DRP was lodged on 28th April 2021, i.e, within the thirty day period, and by a communication dated 29th April 2021 respondent was informed about the reference to DRP. Mr. Chatterjee states that respondents received the communication on 3rd May 2021 but still went ahead and passed the impugned order dated 4th May 2021.

Mr. Chatterjee states that petitioner did not approach this court immediately but waited and has lodged this petition only on or about 29th January 2022 after the DRP passed the order dated 29th December 2021.

2 In our view, since the order dated 4th May 2021 has been passed notwithstanding petitioner's reference to DRP, that order is required to be quashed and set aside and is hereby quashed and set aside. Respondents to pass fresh assessment order considering the observations of the DRP in its order dated 29th December 2021.

3 Petition disposed.

4 In view of the disposal of the petition, interim application does not survive and accordingly stands disposed.

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