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

WRIT PETITION NO. 836 OF 2022

Sunita Samir Sao
(Legal Heir of Late Bhalchandra
Bhaskar Thakoor) ….Petitioner

V/s.

The Pr. Commissioner of Income
Tax – 20, Mumbai …Respondents

Mr. Mandar M. Vaidya for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

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

P.C. :

1. Mr. Vaidya states that he is constrained to approach this court impugning Form No.3 dated 27th February, 2021 issued by Respondent No.1 because petitioner's declaration under the Direct Tax Vivad Se Vishwas Act, 2020 has been rejected due to mismatch in the information related to payment against tax arrears. Mr. Vaidya states that if Respondent No.1 could be directed to give a personal hearing then petitioner should be able to explain and clear doubts regarding mismatch as well as account for the cash that was seized during search operation some years ago.

2. Mr. Sharma states that personal hearing can be granted if the matter can be resolved.

3. Accordingly, we set aside Form No.3 which is impugned in this petition and direct Respondent No.1 to reconsider petitioner's declaration under the Direct Tax Vivad Se Vishwas Act, 2020 by granting personal hearing to petitioner. The notice for personal hearing shall be given atleast seven working days in advance. After personal hearing is granted, Respondent No.1 may issue revised Form No.3.

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

5. Petition disposed.

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