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

WRIT PETITION NO. 1332 OF 2022

Pooja Kailash Gupta ….Petitioner

V/s.

The Income Tax Officer
(International Taxation), Ward 2(3)(1),
Mumbai & Ors. …Respondents

Mr. Rohan Deshpande a/w Ms. Rucha Vaidya i/b Ms. Farzeen Khambatta for Petitioner.
Mr. Arvind Pinto for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ
DATED : 22nd MARCH 2022

P.C. :

1. The primary grievance in the petition is that an assessment order has been passed dated 28th January, 2022 and penalty notice has also been issued dated 31st January, 2022 without issuing any notice to petitioner or granting them any hearing. According to petitioner, notice that has been sent by respondent has been sent to an E-mail address which petitioner had discontinued using and the current E-mail address has also been updated in the Income Tax portal.

2. We have considered the affidavit in reply and we cannot say that petitioner is wrong.

3. In the interest of natural justice, we set aside the orders impugned in the petition, viz., Assessment Order dated 28th January, 2022 and 31st January, 2022, Draft Assessment Order dated 30th November, 2021 and Penalty Notice dated 31st January, 2022 and remand the matter for *denovo* consideration.

4. All notices shall be issued to the e-mail address given in paragraph no.III (l) accounts@nextgenerationmobiles.in.

5. Mr. Deshpande states that the subsequent communications has been received by petitioner on the address noted above.

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

7. Petition accordingly disposed.

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