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

WRIT PETITION (L) NO.4497 OF 2022

Condor Polymeric Private Limited ....Petitioner
V/s.
The Assistant Commissioner of Income Tax, Circle 5(1)(1) and Ors. ....Respondents

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Mr. Jitendra Jain a/w. Mr. Viraaj Bhate i/b. PDS Legal for petitioner.
Mr. Akhileshwar Sharma for respondents – Revenue.

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ.
DATED : 17th FEBRUARY 2022

P.C. :

1 Though the petition is impugning a notice issued under Section 148 of the Income Tax Act, 1961 (the said Act), Mr. Jain submits that the Assessing Officer has proceeded to issue further notices under Section 142(1) of the said Act without even disposing of the objections filed by petitioner to the notice of reopening. Mr. Sharma suggests that respondents be directed to dispose the objections within a period as this Court may direct.

2 Therefore, the following order is passed :

(a) respondents are directed to consider and dispose petitioner's objections to the reopening notice as submitted vide their letter dated 19th July 2021 in accordance with law within three weeks from the time this order is uploaded and until the objections are disposed, no steps further to the notices to be taken by respondents;

(b) before disposing petitioner's objections, respondents shall give a personal hearing to

petitioner and the notice of personal hearing shall be communicated to petitioner atleast seven working days in advance;

(c) if respondents wish to rely on any judgments or order passed by any Court or Tribunal, a list thereof shall be provided alongwith the notice of personal hearing and petitioner shall be given an opportunity to deal with or distinguish those judgments/orders;

(d) the order on objections shall be a detailed order dealing with every objection raised by petitioner and the conclusions of the Officer shall be supported with proper reasons;

(e) once the order on objections is passed, no assessment order shall be passed for four weeks as held in the case of ***Asian Paints Limited V/s. Deputy Commissioner of Income Tax***[1].

3 Petition accordingly disposed with liberty to approach this Court if petitioner is prejudiced by any order on objections. Ofcourse, such an action by petitioner shall be dealt with on its own merits.

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

1. (2008) 296 ITR 90 Bom.

This order has been modified by speaking to the minutes of the order dated 05.03.2022.

Gauri Gaekwad