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

WRIT PETITION NO.1536/2022

Raptakos Brett & Company Ltd. .... Petitioner.
Vs.
Asst.Commissioner of Income Tax-5(3)(1), Mumbai & Ors.
.... Respondents.

Mr.Dharan V. Gandhi for petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
N.R.BORKAR, JJ.

DATE : 21st APRIL, 2022.

P.C.:

1. Heard learned Counsel and also considered petitions with the documents annexed thereto and also affidavit-in-reply and rejoinder.

2. We find in order dated 7.1.2022 impugned in this petition that the Assessing Officer has not dealt with any of the objections raised by petitioner on merits but has only dismissed those objections by saying that petitioner has gone overboard in objections in each and every aspect of re-assessment proceedings. In our view, petitioner is entitled to raise all

objections and the Assessing Officer is duty bound and obliged to deal with each of those objections in the order disposing the objections.

3. It is highly improper on the part of the Assessing Officer to say in the order disposing objections that it is preposterous to expect him to deal with the objections as submitted by petitioner as it goes beyond the provision of the said Act. In our opinion it does not go beyond the provision of the Act and principles of natural justice requires the Assessing Officer to deal with every objection in his order.

4. In the circumstances, we quash and set aside order dated 07.01.2022 and remand the matter for *de-novo* consideration.

5. The Faceless Assessing Officer shall dispose of the objections by 15th June 2022 but before passing any order, he shall give personal hearing to the assessee.

6. Notice of personal hearing shall be communicated at least 7 working days in advance.

7. If the faceless Assessing Officer wishes to rely on any order/judgment passed by any Court or tribunal, a list thereof shall be provided to petitioner alongwith the notice for personal hearing.

8. Order on objections shall be a detailed and well reasoned order dealing with each objection raised by petitioner.

9. Time spent from the date of lodging this writ petition, i.e., 18.2.2022 till today, i.e., 21.4.2022 and the time granted for disposal of objections is to be excluded while computing the period of limitation for completion of assessment proceeding.

10. Petition, accordingly, stands disposed with no order as to costs.

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