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

WRIT PETITION NO.1188 OF 2022

Amartara Private Limited ....Petitioner

V/s.

Assistant/Deputy Commissioner of Income Tax Circle 1(1)(1) and Ors. ....Respondents

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Mr. P. S. Jetly, Senior Advocate a/w. Mr. Sameer Dalal i/b. Ms. Monika Dokhale-Walve for petitioner.
Mr. Suresh Kumar for respondents.

CORAM : K.R. SHRIRAM & N.J. JAMADAR, JJ.
DATED : 7th MARCH 2022

P.C.:

1 Mr. Suresh Kumar states that the grievance raised in the petition in paragraph 5(x) appears to be correct and suggests that prayer clause – (a) may be granted and the matter be remanded for *denovo* hearing.

2 Accordingly, prayer clause – (a) is granted, which reads as under :

(a) that this Hon'ble Court be pleased to issue a Writ of Certiorari or any other writ order or direction under Article 226 of the Constitution of India calling for the records of the case leading to passing of the impugned order and after going through the same and examining the question of legality thereof quash, cancel and set aside the impugned assessment order dated 26th February 2021 (Exhibit "I") passed under Section 143 (3) r.w.s. 143 (3A) and 143 (3B) of the Income Tax Act, 1961 by the Respondent No.2 as well as the notice

of demand dated : 26th February 2021 (Exhibit "K") issued under Section 156 of the Income Tax Act, 1961 by the Respondent No.2 and penalty notices dated 26th February 2021 (Exhibit "L" and "L-1") issued under Sections 270A and 271AAC of the Income Tax Act, 1961 and by the Respondent No.2.

3 The matter is remanded for *denovo* hearing. The concerned authority shall strictly comply with the mandatory provisions of Section 144B of the Income Tax Act, 1961 and any order passed shall be only after granting personal hearing to petitioner. Notice of personal hearing shall be given to petitioner atleast seven working days in advance. If the authority is going to rely on any order or judgment of any High Court or Tribunal, then a list thereof shall be provided to petitioner alongwith the notice of personal hearing so that petitioner may be able to deal with/distinguish those orders/judgments. The assessment proceedings to be completed within twelve weeks of this order being uploaded.

4 Petition accordingly disposed.

5 We clarify that we have not made any observation on the merits of the case.

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