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

WRIT PETITION NO.1160 OF 2022

Hitesh Steel Syndicate (I) P. Ltd. ….Petitioner

V/s.

Income Tax Officer Ward 15(2)(1) and Ors. ….Respondents

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 Heard the counsel and also considered the averments in the petition. In our view, the following order will meet with the interest of justice because we are satisfied that the concerned authority, which has disposed petitioner's objections, has not dealt with all the points raised by petitioner :

(a) the order signed on 3rd February 2022, which is annexed to the notice dated 3rd February 2022 issued under Section 142(1) of the Income Tax Act, 1961 (the Act), is quashed and set aside and the matter is remanded to the Jurisdictional Assessing Officer (JAO), who shall consider the objections afresh and pass an order;

(b) the JAO shall provide the documents asked for by petitioner in the objections filed to the reopening within two weeks from the date this order is uploaded;

(c) within two weeks thereafter, petitioner shall file further submissions/objections to the notice issued under Section 148 of the Act;

(d) petitioner's objections shall be disposed after giving a personal hearing, notice of which shall be given atleast seven working days in advance;

(e) If the JAO 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.

(f) The order disposing the objections shall be passed within six weeks from the date of this order being uploaded.

(g) The time, from the date on which this petition was lodged, i.e., 21st February 2022 until the order on objections is passed, be excluded.

2 Petition accordingly disposed.

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

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