

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.1391 OF 2022**

Lata Holdings Private Ltd.

....Petitioner

V/s.

Income Tax Officer, Ward-12(3)(1) & Ors.

...Respondents

Ms Neha Paranjpe a/w Mr. Om Kandalkar for Petitioner

Mr. Suresh Kumar for Respondents

**CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ
DATED : 17th MARCH 2022**

P.C. :

1 We find that the assessee has not yet filed any objections to the notice dated 31st March 2021 issued under Section 148 of the Income Tax Act 1961. Ms Paranjpe states that the assessment proceedings are not concluded yet and on the suggestion made by the court sought leave of the court to withdraw the petition with liberty to file the objections to the notice before the Jurisdictional Assessing Officer and raise all grounds therein.

2 Accordingly, petition dismissed as withdrawn .

3 Petitioner to file the objections to the notice within two weeks from today. The order on objections to be passed within three weeks of receiving the objections after giving a personal hearing to petitioner, notice whereof will be communicated at least 7 working days in advance. If Jurisdictional Assessing Officer wishes to rely on any judgments or order passed by any Court or Tribunal, he shall provide a list thereof to petitioner alongwith the

notice for personal hearing and give them an opportunity to deal with those judgments or distinguish those judgments during the personal hearing and those submissions of petitioner shall also be dealt with in the assessment order.

4 Time from the date this petition was lodged, i.e., 3rd March 2022 till today, is excluded for the purpose of completion of assessment proceedings.

5 All rights and contentions of the parties are kept open. Naturally, until the order on objections is passed and for four weeks thereafter, respondents shall not pass the assessment order.

6 Petition disposed.

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

(N. R. BORKAR, J.)

(K.R. SHRIRAM, J.)