

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 1972 OF 2022

Vina Viren Ahuja

....Petitioner

V/s.

Asst. Commissioner of Income Tax
Central Circle 8(4), Mumbai & Ors

...Respondents

Mr. Riyaz Padvekar i/b Mr. Tanzil Padvekar for Petitioner
Mr. Suresh Kumar for Respondents

CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ
DATED : 28th APRIL 2022

P.C. :

1 We find that in the order on objections, the Jurisdictional Assessing Officer (JAO) has not dealt with the submissions made by petitioner on the merits of the case by saying that it will be decided during the assessment proceedings. We do not agree with this view of the JAO because if those points have to be decided during the assessment proceedings, there is no need to have the procedure for filing the objections and passing the orders on objections.

2 In our view, this check has been placed only to avoid the assessment proceedings being recommenced, if the JAO is satisfied that the objections raised by an assessee has merit and the file could be closed at that stage itself.

3 Therefore, we hereby set aside the order on objections dated 25th January 2022 and remand the matter for denovo consideration. The JAO

shall pass the order on objections on or before 30th June 2022. Before passing the order on objections, petitioner shall also be given a personal hearing, notice whereof shall be issued at least seven working days in advance. If the JAO is going to rely on any order or judgment of any court or Tribunal, a list thereof shall also be provided to petitioner along with the notice of personal hearing, so that petitioner will be able to deal with it or distinguish the same during the personal hearing. The order on objections shall be a detailed order dealing with every submission of petitioner.

4 The time spent from the date of filing the writ petition till the time granted for disposal of objections, i.e., 30th June 2022, is to be excluded while computing the period of limitation for completion of the assessment proceeding.

5 Petition disposed.

(N. R. BORKAR, J.)

(K.R. SHRIRAM, J.)