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

WRIT PETITION NO. 1301 OF 2021

NTT Global Networks Private Limited
(Erstwhile Known as Virtela India
Private Limited)

....Petitioner

V/s.

Additional/Joint/Deputy/Assistant
Commissioner of Income Tax/
Income Tad Officer and Ors.

...Respondents

Mr. Percy Pardiwalla, Senior Advocate a/w Mr. Jeet Kamdar i/b Mr. Sameer
Dalal for Petitioner.

Mr. Sham V. Walve for Respondents.

**CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATED : 11th JANUARY, 2022**

P.C. :

1. After hearing Mr. Pardiwalla and Mr. Walve following order is
passed :

(a) The Assessment Order dated 1st March, 2021, since it is
passed without complying with the mandatory
requirements of Section 144C of the Income Tax Act,
1961, is quashed and set aside.

2. The matter is remanded for *denovo* consideration to proceed
further in accordance with law.

3. From the time the petition was instituted till date, except between 10th June, 2021 to 23rd June, 2021, will be excluded from the time limit prescribed for completion of assessment.

4. Petition disposed.

(N. J. JAMADAR, J.)

(K.R. SHRIRAM, J.)