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

WRIT PETITION NO. 1132 OF 2021

Hansraj Pragji Warehousing Private Limited ….Petitioner

V/s.

Income Tax Officer Ward 10(1)(1)
Mumbai and Ors. …Respondents

Mr. Nishant Thakkar a/w Ms. Jasmin Amalsadvala i/b Lumiere Law Associates for Petitioner.
Mr. Suresh Kumar for Respondents.

**CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATED : 4th FEBRUARY, 2022**

P.C. :

1. Mentioned out of turn.

2. Mr. Suresh Kumar seeks leave to withdraw the affidavit in reply filed by one Mr. Manulal Baitha affirmed on 18th August, 2021 since there are certain averments which should not have been made in the affidavit. Mr. Suresh Kumar further states that the court may set aside the impugned Order dated 10th March, 2021, the Demand Notice dated 10th March, 2021 and the Penalty Notice dated 10th March, 2021 and remand the matter for *denovo* consideration.

3. Accordingly, the impugned Order, impugned Demand Notice and impugned Penalty Notice all dated 10th March, 2021 are hereby

quashed and set aside. The matter is remanded for *denovo* hearing. The matter shall be placed before the officer different from the officer who had passed the impugned order dated 10th March, 2021.

3. The concerned authority shall strictly follow the mandatory provisions of Section 144B of the Income Tax Act, 1961 (the Act). Respondent shall also give a personal hearing to petitioner and the notice of personal hearing shall be communicated to petitioner atleast one week in advance and the assessment order, after complying with the procedure required, shall be passed within twelve weeks of this order getting uploaded. If the concerned authority is going to rely on any judgment or any order of the Tribunal or Court, copy thereof shall be provided to petitioner in advance before the personal hearing so that petitioner will be able to deal with the same/distinguish the same during the personal hearing. Any order passed shall be a reasoned and detailed order dealing with all the submissions of petitioner.

4. We have not made any observations on the merits of the case.

5. Petition disposed with no order as to costs.

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