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

WRIT PETITION NO. 1612 OF 2021

Shelf Drilling Offshore Services (India) Pvt. Ltd. ...Petitioner

Versus

Deputy Commissioner of Income Tax Circle 15(3)(2) and ors. ...Respondents

Mr. Nishant Thakkar, i/b PDS Legal, for the Petitioner.
Mr. Sham Walve, for the Respondents.

CORAM: K. R. SHRIRAM & N. J. JAMADAR, JJ
DATED: 10th JANUARY, 2022
(Video Conferencing)

PC:-

1. Mr. Thakkar, counsel for respondents and as an Officer of the Court, in fairness states that the grievance of petitioner that no show cause-cum-draft assessment order, request for personal hearing not considered/granted, appears to be a justified reason and therefore, the Court may grant prayer clause (a) and remand the matter for *denovo* consideration. Prayer clause (a) reads as under:

> "**(a)** That this Hon'ble Court may be pleased to issue a Writ of Certiorari or a writ in the nature of Certiorari, or any other appropriate writ, order or direction under Article 226 and/or Article 227 of the Constitution of India, calling for the records of the petitioner's case so far as they relate to the passing of the impugned order dated April 17, 2021 (Exhibit P), the issuance of the impugned Demand Notice dated April

> 17, 2021 (Exhibit R) and the issuance of the impugned penalty notice dated April 17, 2021 (Exhibit Q) and after going through and examining the question of the validity, propriety and legality thereof, be pleased to quash and set aside the impugned order dated April 17, 2021 (Exhibit P), the impugned Demand Notice dated April 17, 2021 (Exhibit R) and the Impugned Penalty Notice dated April 17, 2021 (Exhibit Q)."

2. In view of the above, we hereby grant prayer clause (a) quoted above and remand the matter for *denovo* consideration with a direction to the concerned authority to pass the assessment order and strictly comply with the mandatory provisions prescribed under Section 144 (B) of the Income Tax Act, 1961 including considering all the submissions made by petitioner and also granting a personal hearing. Notice about personal hearing shall be given at least seven days in advance and the assessment order, after complying with the procedure required, shall be passed within twelve weeks of this order getting uploaded.

3. Petition stands disposed off.

4. All rights and contentions kept open.

5. The matter shall not be placed before the same officer, who has passed the impugned assessment order.

[N. J. JAMADAR, J.] **[K. R. SHRIRAM, J.]**