

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

WRIT PETITION NO. 2247 OF 2021

Hapag Lloyd India Pvt. Ltd.

....Petitioner

V/s.

Assistant Commissioner of Income
Tax Circle 5 (1)(2) and Ors.

...Respondents

Mr. Nishant Thakkar a/w Mr. Hiten Chande i/b PDS Legal for Petitioner.
Mr. Sham V. Walve for Respondents-Revenue.

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

P.C. :

1. Mr. Walve as an officer of this court states that he has considered the petition and petitioner's grievances as narrated in the petition are not unjustified.

2. Therefore, the impugned Order dated 19th April, 2021, the impugned Demand Notice dated 19th April, 2021 and the impugned Penalty Notice dated 19th April, 2021 are quashed and set aside.

3. The matter is remanded for *denovo* consideration to the concerned authority who 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 by 30th April, 2022. 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.)