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

WRIT PETITION NO.2196 OF 2021

Odyssey Corporation Limited ….Petitioner

V/s.

The Deputy Commissioner of Income Tax
Circle - 2(3)(1) and Ors. ….Respondents

Ms. Dinkle Hariya i/b. Ms. Namrata Kasale for petitioner.
Mr. Sham V. Walve i/b. Mr. Suresh Kumar for respondents.

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ.
DATED : 9th FEBRUARY 2022

P.C. :

1 Mr. Walve states that petitioner's grievance that their objection to the show cause cum draft assessment order has not been considered in the assessment order dated 3rd May 2021 impugned in this petition and personal hearing was not granted appears to be a justified reason and therefore, the Court may set aside the order dated 3rd May 2021 and remand the matter for *denovo* consideration.

2 Accordingly, without making any observation on the merits of the case, we hereby set aside the order dated 3rd May 2021 impugned in this petition and remand the matter for *denovo* consideration. Notice about personal hearing shall be communicated to petitioner atleast 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. If respondents wish to rely on any judgments or order passed by

any Court or Tribunal, he shall provide a copy thereof to petitioner and give them an opportunity to deal with those judgments or distinguish those judgments and those submissions of petitioner shall also be dealt with in the assessment order.

3 Petition disposed.

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