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

WRIT PETITION NO. 1134 OF 2021

Balaji Machine Works Private Limited ….Petitioner

V/s.

National e-Assessment Centre
(NEAC of NFAC) and Ors. …Respondents

Mr. Devendra H. Jain 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 states the grievance raised by petitioner in the petition is justified and in fairness states that the Assessment Order dated 20th April, 2021 be quashed and set aside. Consequently, the Demand Notice and Penalty Notice both dated 20th April, 2021 be also set aside.

3. Accordingly, the impugned Order, impugned Demand Notice and impugned Penalty Notice all dated 20th April, 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 20th April, 2021.

4. 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.

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

6. Petition disposed with no order as to costs.

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