

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.2364 OF 2021

Saleh Najmuddin Mithiborwala ... Petitioner
Vs.
Union of India and another ... Respondents

Mr. Nishit Madhukar Gandhi a/w. Ms. Akshita Bhandari for Petitioner.
Mr. Suresh Kumar for Respondents.

**CORAM : K. R. SHRIRAM &
N. J. JAMADAR, JJ.**

DATE : FEBRUARY 16, 2022

P.C. :-

Mr. Gandhi, at the outset, seeks leave to amend the petition to include in the cause title - the Assistant Commissioner of Income Tax, Circle 15(2)(1), Mumbai, who is the concerned Assessing Officer.

2. Mr. Suresh Kumar has no objection.
3. Leave to amend granted. Amendment to be carried out forthwith. Re-verification dispensed with.
4. Mr. Suresh Kumar states that he has considered the petition as also the documents annexed thereto and finds that grievance raised by petitioner in the petition is not unjustified. He states that Court may, therefore, quash and set aside the impugned order dated 24th April 2021 along with the consequent notice of demand, also dated 24th April 2021 and remand the matter for *de novo* consideration.
5. Mr. Gandhi is happy with the suggestion of Mr. Suresh Kumar.
6. In the circumstances, the impugned assessment order dated 24th April 2021 is quashed and set aside and the matter is remanded for *de*

novo consideration. All consequential actions taken, including issuance of demand notice dated 24th April 2021, are also quashed and set aside.

7. Before passing the fresh assessment order within twelve weeks from today, a personal hearing shall be granted and the date and time of personal hearing shall be intimated at least one week in advance to the petitioner. The order shall contain all submissions and the order shall also deal with all the submissions.

8. If respondent is going to rely on any order or judgment of any Court or Tribunal, he shall provide a copy thereof to petitioner before the personal hearing so that petitioner can distinguish or deal with those orders / judgments.

9. Petition disposed.

(N. J. JAMADAR, J.)

(K. R. SHRIRAM, J.)

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