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

WRIT PETITION NO. 1219 OF 2021

Credit Agricole CIB Services Pvt. Ltd. ...Petitioner
vs.
Additional/Joint/Deputy Assistant Commissioner of Income Tax & Ors. ...Respondents

Mr.Madhur Agarwal i/b Mr.Atul K. Jasani for petitioner.

Mr.Sham V. Walve for respondents-Revenue.

CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATE : 3rd FEBRUARY, 2022
(THROUGH VIDEO CONFERENCE)

P.C.:

1. Mr.Walve, counsel for respondents-Revenue, in fairness and as an officer of the Court, states that petitioner's grievance that the assessment order has been passed without granting them a personal hearing and thereby principles of natural justice being breached, appears to be correct.

2. Mr.Walve states that therefore Court may grant prayer clause (a) and remand the matter for *de-novo* hearing.

3. Accordingly prayer clause (a), which reads as under, is granted :

> *"(a) that this Hon'ble Court be pleased to issue a Writ of Certiorari or any other writ order or direction under Article 226 of the Constitution of*

> *India calling for the records or the case leading to the and the passing of the impugned order (Exhibit F) dated 17th May, 2021 under section 143(3) r.w.s. 144B of the Act for the assessment year 2017-18 and after going through the same and examining the question of legality thereof quash, cancel and set aside the impugned order (Exhibit F) dated 17th May, 2021 passed under section 143(3) r.w.s. 144B of the Act for the assessment year 2017-18."*

4. Respondents shall strictly comply with the provisions of section 144B of the Income Tax Act, 1961 while considering the matter *de-novo* and pass a reasoned order within 12 weeks from the date of this order is uploaded. Respondents shall also grant a personal hearing to petitioner. Notice of hearing shall be given at least one week in advance.

5. Should respondents wish to rely on any order or judgment of any Court or I.T.A.T. in the assessment order, then copies thereof shall be provided to petitioner before personal hearing so that petitioner's representative will be able to deal with/distinguish those judgments and orders.

6. Petition accordingly disposed with no order as to costs.

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