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

WRIT PETITION NO. 1643 OF 2021

Kansai Nerolac Paints Ltd.

....Petitioner

V/s.

National E-Assessment Centre and Ors.

...Respondents

Ms. Arati Vissanji for Petitioner.

Mr. Suresh Kumar for Respondents.

**CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATED : 15th FEBRUARY, 2022**

P.C. :

1. Mr. Suresh Kumar states the grievance raised by petitioner in the petition is justified and in fairness states that the court may grant prayer clause (a).

2. In the circumstances, prayer clause - (a) is granted which reads as under:

(a) This Hon'ble Court may be pleased to issue under Article 226 of the Constitution of India an appropriate direction, order or writ including a writ in the nature of Certiorari calling for the records of the case and after satisfying itself as to the legality thereof, quash and set aside the order dated 17.05.2021 passed by the Respondent No.1 under Sec. 143(3) read with sec. 144B of the Act (Exhibit 'C') for the relevant Assessment Year.

3. The matter is remanded for *denovo* consideration. 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.

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

(N. J. JAMADAR, J.)

(K.R. SHRIRAM, J.)