IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.1292 OF 2021

Ashok Chaganlal Thakkar ….Petitioner

V/s.

National e-Assessment Center (NeAC) & Ors. …Respondents

Mr. Devendra H. Jain a/w Ms RAdha Halbe for Petitioner
Mr. Sham Walve for Respondents-Revenue

CORAM : K.R. SHRIRAM &
R. N. LADDHA, JJ
DATED : 3rd JANUARY 2022

P.C. :

1 In view of what is stated in paragraph 3 of the additional affidavit in reply of Harish Dahia, Income Tax Officer, affirmed on 26th October 2021, the assessment order dated 5th May 2021 impugned in this petition is quashed and set aside. Petition is remanded for fresh consideration. The Revenue / the Assessing Officer shall strictly comply with the mandatory requirements under Section 144B of the Income Tax Act 1961 and also the order passed by the ITAT on 28th November 2019 and dispose the matter in accordance with law within 12 weeks from the date of this order being uploaded. Respondents shall also give a personal hearing and notice of personal hearing shall be given minimum 7 days in advance.

2 Petition disposed.

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