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

WRIT PETITION NO. 2488 OF 2021

Reena Tinaaz Private Limited
and Anr.

....Petitioners

V/s.

The State of Maharashtra and Ors.

...Respondents

Mr. Rahul C. Thakar i/b Mr. C.B. Thakar for Petitioners.

Ms. Jyoti Chavan, AGP for Respondents-State.

CORAM : K.R. SHRIRAM &

A.S. DOCTOR, JJ.

DATED : 30th AUGUST 2022

PC. :

1. Ms. Chavan on instructions states that the Assessment Order dated 20th March 2020 and Rectification Order dated 30th September 2020 be quashed and set aside and matter be remanded for *denovo* consideration Ms. Chavan states that fresh Assessment Order will be passed within twelve weeks from today.

2. Mr. Thakar states that in the Assessment Order there is reference to documents on which respondents have relied upon and Assessment Order is passed relying on those documents, but petitioner has not been given an opportunity to deal with those documents or explain or put forward petitioner's case in response to those documents.

Ms. Chavan states that copies of those documents will be

provided within one week.

Petitioner to file written submissions within two weeks of receiving those documents.

3. The Assessing Officer may pass such Assessment Order as he deems fit in accordance with law but before passing any such order, personal hearing shall be given to petitioner and notice of personal hearing shall be given atleast seven working days in advance.

Should petitioner's wish to file written submissions recording what transpired and submissions made during the personal hearing, the same to be filed within three days after the personal hearing. The order to be passed shall be a well reasoned order dealing with all submissions of petitioner.

4. Petition disposed.

(A.S. DOCTOR, J.)

(K.R. SHRIRAM, J.)