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

**WRIT PETITION NO.3738 OF 2021**

Nakul Ashok Jain ....Petitioner

V/s.

The Income Tax Officer
Ward 25(3)(5) and Ors. ....Respondents

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Ms. Namrata Kasale for petitioner.
Mr. Sham Walve for respondents.

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**CORAM : K.R. SHRIRAM &**
**N.R. BORKAR, JJ.**
**DATED : 4th APRIL 2022**

**P.C.:**

1 At the outset, in the order dated 23rd February 2022, in paragraph 2, the date "***22nd September 2021*** " to be corrected to read as "***27th September 2021*** " and the date "***27th September 2021*** " to be corrected to read as "***22nd September 2021*** ".

2 Rest of the order remains unaltered. Original order to be corrected accordingly.

3 Heard Mr. Walve and Ms. Kasale.

4 Here is a case where the assessment order dated 22nd September 2021 came to be passed without even disposing petitioner's objections to the reopening of assessment. Therefore, in our view, this assessment order dated 22nd September 2021 is to be quashed and set aside. Ordered accordingly.

This order has been modified by speaking to the minutes of the order dated 13.04.2022.

Gauri Gaekwad

5 The concerned authority shall consider the objections filed by petitioner to the notice issued for reopening the assessment and dispose the objections within six weeks of this order being uploaded. Before disposing the objections, the concerned authority, which will be the Jurisdictional Assessing Officer ("JAO") shall grant a personal hearing and the notice of personal hearing shall be given at least seven working days in advance.

6 If the JAO wishes to rely on any judgments/orders of any Court or Tribunal to pass an order disposing the objection, he shall provide a list thereof along with the notice for personal hearing so that petitioner will be able to deal with or distinguish those judgments/orders during the personal hearing.

7 Respondent shall strictly comply with the mandatory provisions of Section 144B if he wishes to process further orders disposing the assessment.

8 Consequently, the demand notice dated 22$^{nd}$ September 2021 issued under Section 156 of the Income Tax Act, 1961, also stand quashed and set aside. So also the penalty notice dated 22$^{nd}$ September 2021, copy of which is tendered by Ms. Kasale, is also quashed and set aside.

9 Petition disposed.

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

This order has been modified by speaking to the minutes of the order dated 13.04.2022.

Gauri Gaekwad