

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

**WRIT PETITION NO.3376 OF 2021**

Neelkanth Properties

...Petitioner

vs.

Union of India and Others

...Respondents

Ms. Neha Anchlia a/w. Mr. Naresh Jain and Mr. Mahaveer Jain  
i/b.Y.K. Jariwala, for the Petitioner.

Mr. Akhileshwar Sharma, for the Respondents

**VISHAL  
SUBHASH  
PAREKAR**

Digitally signed by  
VISHAL SUBHASH  
PAREKAR

Date: 2022.03.09  
10:30:13 +0530

**CORAM :           K.R. SHRIRAM &  
                          N. J. JAMADAR, JJ.**

**DATE :             MARCH 08, 2022**

**P.C.:**

.       Heard the counsels.

2.     We find that grievance raised in the Petition is not unjustifiable.

3.     In the assessment order dated 11<sup>th</sup> September, 2021 impugned in Petition, it is stated that Assessee has not replied to the show cause notice dated 2<sup>nd</sup> September, 2021 when in fact Assessee has responded seeking an adjournment of one week. Thereafter, on 11<sup>th</sup> September, 2021 a reply has been filed.

4.     In the circumstances, the assessment order dated 11<sup>th</sup> September, 2021 is quashed and set aside.

5.     Respondents are directed to hear Petitioner denovo and pass the assessment order after complying with the mandatory

provisions of Section 144B of the Income Tax Act, 1961.

6. The concerned authority shall give a personal hearing to Petitioner before passing any order and the date of personal hearing shall be communicated at least seven working days in advance. If concerned authority is going to rely on any order or judgment of any Court or Tribunal other than those referred to in the impugned order, a list thereof shall also be provided along with notice for personal hearing. The order passed shall deal with all submissions made by Petitioner and shall contain reasons for the conclusion arrived at.

7. The assessment proceeding to be completed by 31<sup>st</sup> May, 2022.

8. Petition accordingly disposed.

9. No order as to costs.

(N. J. JAMADAR, J.)

(K. R. SHRIRAM, J.)