

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

WRIT PETITION NO.2567 OF 2021

Paramjeet Kaur Reen

...Petitioner

vs.

Principal Commissioner of Income Tax-17
and Another

...Respondents

Ms. Radha Halbe i/b. Devendra Jain, for the Petitioner.
Mr. Suresh Kumar, for the Respondents.

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

DATE : FEBRUARY 22, 2022

P.C.:

1. Having heard counsels, we hereby set aside the order dated 23rd February, 2021 passed under section 264 of the Income Tax Act, 1961 for A.Y. 2016-17 and remand the matter for *denovo* consideration.

2. Petitioner may file further submissions, if they so wish within two weeks from the date this order is uploaded.

3. Principal Commissioner, Income Tax-17 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 PCIT 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 a notice for

**VISHAL
SUBHASH
PAREKAR**

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VISHAL SUBHASH
PAREKAR

Date: 2022.02.22
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personal hearing. The order passed shall deal with all submissions made by Petitioner and shall contain reasons for the conclusion arrived at.

4. Petition disposed.

(N. J. JAMADAR, J.)

(K. R. SHRIRAM, J.)