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

WRIT PETITION NO. 3080 OF 2021

Tilak Ventures Limited ....Petitioner

V/s.

Income Tax Officer 11(3)(1) and Ors. ...Respondents

Mr. Riyaz Padvekar a/w Mr. Tanzil Padvekar for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
N. R. BORKAR, JJ.
DATED : 26th APRIL, 2022

P.C. :

1. Petitioner is impugning notice dated 31st March, 2021 for A.Y. 2014-15 issued under Section 148 of the Income Tax Act, 1961 (the Act).

2. The reasons for re-opening assessment has also been provided to petitioner vide communication dated 4th June, 2021. Petitioner filed its objections by communication dated 19th July, 2021. Then the order dated 11th August, 2021 came to be passed disposing petitioner's objections. The said order is also impugned in the petition.

3. Certain facts in the impugned order are different from the facts which are in the reasons mentioned for re-opening. Mr. Padvekar submitted that after the petition was filed and copy served, the Jurisdictional Assessing Officer (JAO) has issued Corrigendum dated 20th October, 2021.

4. We have considered the Corrigendum as well as the original order and we cannot accept that those were typographical or clerical errors.

In our view it indicates non application of mind when the order disposing objections dated 11th August, 2021 was passed. Therefore, we set aside the order dated 11th August, 2021 read with Corrigendum dated 20th October, 2021 and remand the matter for *denovo* consideration to the JAO different from the JAO who has passed the impugned orders disposing objections.

5. Petitioner shall also be given a personal hearing before the order on objections is passed, notice whereof shall be issued at least seven working days in advance. If the Assessing Officer is going to rely on any order or judgment of any Court or Tribunal, a list thereof shall also be provided to petitioner, so that petitioner will be able to deal with it or distinguish the same during the personal hearing. The objections will be disposed on or before 30th June, 2022.

6. We have not made any observations on the merits of the case. All rights and contentions are kept open.

7. The Principal Commissioner of Income Tax shall assign this matter to the officer different from the officer who had passed the order disposing objections.

8. Petition disposed.

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