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

WRIT PETITION NO. 2481 OF 2021

Baker Hughes Oilfield Services
India Private Limited ….Petitioner

V/s.
Deputy Commissioner of Income
Tax Circle 1(2)(1), Mumbai and Ors. …Respondents

Mr. Madhur Agrawal a/w Ms. Neena Shah a/w Ms. Saloni Manjrekar i/b Mr.Harsh L. Behany for Petitioner.
Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &
N. R. BORKAR, JJ.
DATED : 30th MARCH, 2022

P.C. :

1. Further to the directions given by this court on 16th February, 2022 read with order dated 16th March, 2022 respondent has filed affidavit of one Ms. Suruchi Chaudhary affirmed on 23rd March, 2022. In the affidavit said Ms. Chaudhary has explained that she is unable to make out how the words “null” got stated in the notice dated 9th July, 2021 while forwarding the reasons recorded for re-opening the assessment. Ms.Chaudhary states that it looks like it is due to some inadvertent error that might have crept in because she has placed on record the reasons for re-opening on which approval under Section 151 of the Income Tax Act, 1961 (the Act) has been granted. Notice of the approval granted alongwith reasons filed therewith have also been annexed to the affidavit of Ms.Chaudhary.

2. Having considered the same we are satisfied that it does appear to be an inadvertent error though it is not clear how that has happened.

3. Be that as it may, now, that petitioner has been provided the reasons for re-opening alongwith affidavit of Ms. Chaudhary, petitioner is directed to file his objections to the notice dated 27th March, 2021 issued under Section 148 of the Act within four weeks of this order being uploaded.

4. The Jurisdictional Assessing Officer (JAO) shall dispose the objections within four weeks thereafter. But before disposing, a personal hearing shall be granted, the date of which shall be communicated at least seven days in advance and if the JAO is going to rely on any judgment/order passed by any court or Tribunal, a list thereof shall be provided alongwith the notice for personal hearing. Petitioner shall be permitted to deal with/justify the judgments relied upon by the JAO. The order on objections shall be a reasoned one and shall deal with every submissions made by petitioner with reasons.

5. The time spent from the date of filing the Writ Petition till disposal and the time granted for disposal of objections is to be excluded while computing the period of limitation for completion of the assessment proceeding.

6. We clarify that we have not made any observations on the merits of the case.

7. Petition disposed.

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