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

WRIT PETITION NO. 2586 OF 2021

Swet Exim Pvt. Ltd. ....Petitioner

V/s.

Income Tax Officer 4(3)(1), Mumbai
and Ors. ...Respondents

Mr. Rahul Hakani a/w Mr. Ajay Singh i/b Mr. Sameer G. Dalal for Petitioner.
Mr. Anil C. Singh, ASG a/w Mr. Sham V. Walve for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
N. R. BORKAR, JJ.
DATED : 22nd MARCH, 2022

P.C. :

1. Mr. Walve when the court posed questions, agreed, and we would say had to agree, that the grievance of petitioner raised in the petition appears to be justified.

2. Therefore, following order is passed :

(a) The order dated 26th August, 2021 impugned in this petition is quashed and set aside.

(b) The matter is remanded to JAO who shall, after considering petitioner's submissions already filed and, after giving personal hearing to petitioner, the notice whereof should be given atleast seven days in advance, pass fresh order on objections within six weeks of this order getting uploaded.

(c) If the JAO is going to rely on any judicial pronouncements other than those mentioned in paragraph no.4.7 of the impugned order, he shall give a list thereof with the notice of personal hearing so that petitioner will be able to deal with the same or justify the same alongwith the cases already listed in paragraph no.4.7 during personal hearing.

(d) Considering further material that petitioner has received after filing of petition, petitioner is granted time upto and including 31st March, 2022 to file further submissions objecting to the issuance of notice under Section 148 of the Act.

(e) The order on objections shall be a reasoned order and every point or submission made by petitioner shall be dealt with in detail.

(f) The assessment proceedings should not be initiated for four weeks after the order on objections are passed by the JAO.

(g) The time from the date of lodging the petition, i.e., 15th September, 2021 till today will be excluded from the time limitation provided for assessment proceedings.

3. Petition disposed.

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

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