IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 204 OF 2022

Bharat Capital & Holdings Ltd. ….Petitioner

V/s.

Income Tax Officer Ward 2(1)(3) Mumbai & Anr …Respondents

Mr. Rohan Deshpande i/b Ms.Farzeen Khambatta for Petitioner
Mr. Suresh Kumar for Respondents

CORAM : K.R. SHRIRAM &
R.N. LADDHA, JJ
DATED : 17th JANUARY 2022

P.C. :

1 After hearing the parties, we have satisfied that petitioner's grievance that there has been non application of mind by the officer who passed the order on objections, cannot be faulted. The order dated 12th August 2021 disposing of petitioner's objections against issue of notice under Section 148 of the Income Tax Act 1961 for A.Y.-2017-2018, is set aside. The matter is remanded to respondent no.1, who shall once again consider the submissions made by petitioner and grant personal hearing to petitioner before passing the order on objections. The notice regarding the date and time of personal hearing shall be given atleast 7 days in advance. The objections to re-opening shall be disposed of by the concerned officer within 4 weeks of this order being uploaded.

2 The assessment proceedings may thereafter be continued and disposed in a further period of 8 weeks from the date of order on objections is passed.

3 We have not made any observations on the merits of the case.

4 Petition disposed.

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