IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.2603 OF 2021

Tata AIG General Insurance Company Ltd. ….Petitioner

V/s.

Add /Joint / Deputy / Assistant Commissioner
of Income Tax / Income Tax Officer & Ors. …Respondents

Mr P J Pardiwalla, Senior Advocate i/b Mr Atul K Jasani for the Petitioner
Mr Suresh Kumar for the Respondents

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ
DATED : 28th FEBRUARY 2022

P.C. :

1 Mr. Suresh Kumar in fairness states that the grievance raised by petitioner in the petition appears to be justified and the court may grant prayer clause (a) and remand the matter for *denovo* consideration.

2 Mr. Pardiwalla, naturally has no objection.

3 Accordingly, the order dated 30th September 2021 is quashed and set aside and the matter is remanded for *denovo* consideration. The concerned authority shall strictly comply with the provisions of Section 144B of the Income Tax Act 1961 and also grant a personal hearing before passing any order. Notice of personal hearing to be given to petitioner at least 7 days in advance. If respondents wishes to rely on any judgments or order passed by any Court or Tribunal, they shall provide a list thereof to petitioner and give them an opportunity to deal with those judgments or distinguish those judgments and those submissions of petitioner shall also be dealt with in the

assessment order.

4 After completing the above proceedings, the final assessment order shall be passed within 12 weeks from the date of this order being uploaded.

5 Petition disposed. No order as to costs.

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