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

WRIT PETITION NO. 2659 OF 2021

Shendra Advisory Services P. Ltd. ....Petitioner

V/s.

The Income Tax Officer Ward 11(2)(1)
and Ors. ...Respondents

Mr. Dinkle Hariya i/b Ms. Namrata Kasale for Petitioner.
Mr. Akhileshwar Sharama for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATED : 23rd FEBRUARY, 2022

P.C. :

1. Mr. Sharma in fairness states that there is some justification in the grievance raised by petitioner in the petition and suggests that the court may grant prayer clause – (a) and remand the matter for *denovo* consideration. Consequently, the notice of demand and penalty notice may also be quashed and set aside.

2. We therefore, quash and set aside the Assessment Order dated 25th September, 2021, Notice of Demand also dated 25th September, 2021 and the Penalty Notice for A.Y. 2011-12 and remand the matter for *denovo* consideration.

3. Respondent shall, before passing any order, strictly comply with the provisions of Section 144B of the Income Tax Act, 1961 (the Act).

Respondent shall also give a personal hearing to petitioner and the notice of personal hearing shall be communicated to petitioner atleast one week in advance and the assessment order, after complying with the procedure required, shall be passed within twelve weeks of this order getting uploaded. If the concerned authority is going to rely on any judgment or any order of the Tribunal or Court, a list thereof shall be provided to petitioner alongwith the notice for personal hearing so that petitioner will be able to deal with the same/distinguish the same during the personal hearing. Any order passed shall be a reasoned and detailed order dealing with all the submissions of petitioner.

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

5. Petition accordingly disposed with no order as to costs.

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