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

WRIT PETITION NO. 3972 OF 2021

Rani Sati Trading and Investment Co. Pvt. Ltd. ...Petitioner

Versus

The Income Tax Officer Ward – 3(3)(1), Mumbai & ors. ...Respondents

Ms. Namrata Kasale, a/w Ms. Rashmi Vyas, for the Petitioner.
Mr. Sham Walve, for the Respondents.

CORAM: K. R. SHRIRAM & N. J. JAMADAR, JJ
DATED: 8th MARCH, 2022

PC:-

1. Heard Mr. Walve and Ms. Kasale.

2. Here is a case where the assessment order dated 23rd September 2021 came to be passed without even disposing petitioner's objections to the reopening of assessment. Therefore, in our view, this assessment order dated 23rd September 2021 is to be quashed and set aside. Ordered accordingly.

3. The concerned authority shall consider the objections filed by petitioner to the notice issued for reopening the assessment and dispose the objections within six weeks of this order being uploaded. Before disposing the objections, the concerned authority, which will be the Jurisdictional Assessing Officer ("JAO") shall grant a personal hearing and the notice of personal hearing shall be given at least seven working days in advance.

4. If the JAO wishes to rely on any judgments/orders of any Court or Tribunal to pass an order disposing the objection, he shall provide a list thereof along with the notice for personal hearing so that petitioner will be able to deal with or distinguish those judgments/orders during the personal hearing.

5. Respondent shall strictly comply with the mandatory provisions of Section 144B if he wishes to process further orders disposing the assessment.

6. Consequently, the demand notice dated 23rd September 2021 issued under Section 156 of the Income Tax Act, 1961, also stand quashed and set aside. So also the penalty order dated 16th July 2022, copy of which is tendered by Ms. Kasale, is also quashed and set aside.

7. Petition disposed.

[N. J. JAMADAR, J.] **[K. R. SHRIRAM, J.]**