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

WRIT PETITION NO. 3545 OF 2021

China Construction Sausum (India)
Pvt. Ltd.

....Petitioner

V/s.
Union of India and Ors.

...Respondents

Mr. Naresh Jain i/b Ms. Greeshma Thomas Moyalan for Petitioner.
Mr. Suresh Kumar for Respondents.

**CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATED : 15th FEBRUARY, 2022**

P.C. :

1. In view of what is stated in paragraph no. 3.4 of the affidavit in reply of one Mr. Chandan, Asst. Commissioner of Income Tax 14(1)(2), Mumbai affirmed on 3rd January, 2022, prayer clause - (a) is granted which reads as under:

(a) that this Hon'ble Court be pleased to issue a writ if Mandamus or any other appropriate writ under Article 226/227 of the Constitution of India, calling for records pertaining to the impugned order passed by Respondent No.3 u/s. 127 of the Act dated 30.03.2021 and after examining the validity and legality thereof to quash and set aside the same.

2. The matter is remanded for *denovo* consideration by Respondent No.3 who shall pass the order within eight weeks from today. 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. 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 along with 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.

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

Time to complete assessment proceedings extended upto and including 31.05.2022.

4. Petition disposed.

(N. J. JAMADAR, J.)

(K.R. SHRIRAM, J.)