

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.3380 OF 2019**

Tejal Ketan DesaiPetitioner

V/s.

Union of India and Ors.Respondents

Mr. Mahaveer Jain a/w. Ms. Neha Anchlia i/b. Ms. Rushita Jain for petitioner.

Mr. Sham V. Walve for respondents – Revenue.

**CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ.
DATED : 31st JANUARY 2022**

P.C. :

1 Heard Mr. Jain and also considered the petition alongwith the reasons. Mr. Jain submits that in the order dated 7th November 2019 rejecting petitioner's objections, the Jurisdictional Assessing Officer has admitted that there has been an error in the reasons as recorded and further states that a corrigendum dated 30th March 2019 has been issued. Mr. Jain states that no sanction has been obtained based on the corrigendum.

2 We are not inclined to exercise our jurisdiction under Article 226 of the Constitution of India. We dispose the petition with the following order/directions with no order as to costs :

- (a) order dated 7th November 2019 rejecting the objections of petitioner is quashed and set aside;
- (b) respondent shall provide a copy of the corrigendum dated 30th March 2019 within one week from today;

(c) within one week from today, respondent shall provide evidence like copies of file noting to petitioner that when the sanction/approval was given under Section 151 of the Income Tax Act, 1961 on 30th March 2019, the Principal Commissioner of Income Tax had before him the corrigendum;

(d) Mr. Jain undertakes to provide to Mr. Walve during the course of today the email ID's on which these documents have to be sent. Undertaking accepted;

(e) thereafter, within one week petitioner shall make further submissions/submit additional objections;

(f) respondent shall after considering the objections alongwith further objections filed, and after giving a personal hearing to petitioner, dispose the objections by passing a fresh detailed order.

(g) The notice of personal hearing shall be communicated to petitioner atleast one week in advance;

(h) if respondent wishes to rely on any judgments or order passed by any Court or Tribunal, he shall provide a copy thereof to petitioner and give her 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.

(N.J. JAMADAR, J.)

(K.R. SHRIRAM, J.)