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

WRIT PETITION 3502 OF 2019

Cyuator Media Services Pvt. Ltd. ...Petitioner

Versus

Assistant Commissioner of Income Tax,
Circle 6(2)(1) and ors. ...Respondents

Mr. Percy Pardiwalla, Senior Advocate, i/b Jay Nilesh Bhansali, for the Petitioner.
Mr. Suresh Kumar, for the Respondents.

CORAM: K. R. SHRIRAM & N. J. JAMADAR, JJ

DATED: 10th JANUARY, 2022
(Video Conferencing)

PC:-

1. Heard the learned Counsels and, in our view, the following order meets ends of justice:

(a) The Assessing Officer before passing an assessment order shall give an opportunity to petitioner to explain, *inter alia,* why Section 56 (2) (vii-a) (vii-b) will not apply.

(b) Of course, petitioner will be entitled to raise all other points as well, which shall be considered by the Assessing Officer before passing the assessment order.

(c) The Assessing Officer shall give petitioner a personal hearing and also issue a notice fixing the date of personal hearing at least seven days in advance.

(d) The Assessing Officer shall deal with all the submissions made by petitioner in the assessment order.

2. The petition accordingly stands disposed.

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

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