IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.340 OF 2022

Arup India Pvt Ltd. ....Petitioner

V/s.

The Assistant Commissioner Of
Income Tax Circle 1(1)(1) Mumbai & Ors. ...Respondents

Mr. Jitendra Jain i/b Mr. Atul K Jasani for Petitioner
Mr. Suresh Kumar for Respondents

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ
DATED : 24th JANUARY 2022

P.C. :

1 Mr. Suresh Kumar, counsel for respondents and as an Officer of the Court, in fairness states that the grievance of petitioner that respondents have not served the draft assessment order appears to be a justified reason and therefore, the Court may grant prayer clause - (a) and remand the matter for *denovo* consideration. Prayer clause - (a) reads as under :

> *"(a) that this Hon'ble Court may be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction under Article 226 of the Constitution of India, calling for the records of the petitioner's case and after examining the legality and propriety thereof quash and set aside the assessment order, notice of demand and show cause notice for penalty all dated 27th March 2021 being Exhibits K. L and M respectively."*

2 In view of the above, we hereby grant prayer clause - (a) quoted above and remand the matter for *denovo* consideration with a direction to the concerned authority to pass the assessment order and strictly comply with the mandatory provisions prescribed under Section 144 (B) of the

Income Tax Act, 1961 including considering all the submissions made by petitioner and also granting a personal hearing. Notice about personal hearing shall be given atleast seven days in advance and the assessment order, after complying with the procedure required, shall be passed within twelve weeks of this order getting uploaded.

3 Petition disposed.

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