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

**WRIT PETITION NO.86 OF 2020**

State Bank of India ….Petitioner

V/s.

Deputy Commissioner of Income Tax
Circle 2(2)(1) and Ors. ….Respondents

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Mr. Nitesh Joshi i/b. Mr. Atul K. Jasani for petitioner.
Mr. P.C. Chhotaray for respondents – Revenue.

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**CORAM : K.R. SHRIRAM &**
**N.R. BORKAR, JJ.**
**DATED : 24th MARCH 2022**

**P.C.:**

1 We have heard both the counsel at length and also considered a plethora of judgments which Mr. Chhotaray relied upon. Without going into the details, we are satisfied that the order on objections passed on 27th November 2019, which is also impugned in this petition, has to be and is hereby quashed and set aside. We say this because notwithstanding the objections filed to the reopening, the Assessing Officer has not dealt with the objections in detail. A cryptic order has been passed.

2 Therefore, without making any observation on the merits of the case, the matter is remanded to the Jurisdictional Assessing Officer (JAO) who shall pass a fresh order on objections, which shall be a detailed and reasoned one.

3 Should petitioner wish, they may file further submissions within two weeks of this order being uploaded. Within four weeks thereafter, the JAO shall pass his order on objections but before that shall give a notice of personal hearing to petitioner atleast seven working days in advance before the date of hearing. If the JAO is going to rely on any order or judgment of any High Court or Tribunal, then a list thereof shall be provided to petitioner alongwith the notice of personal hearing so that petitioner may be able to deal with/distinguish those orders/judgments.

4 Once the order on objections is passed, as held in ***Asian Paints Ltd. V/s. Deputy Commissioner of Income Tax***[1], the assessment proceedings shall not be completed for 30 days thereafter. All rights and contentions are kept open.

5 The time spent from the date of filing the writ petition till disposal and the time granted for disposal of objections is to be excluded while computing the period of limitation for completion of the assessment proceeding.

6 Petition accordingly disposed.

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

1. (2009) 308 ITR 195 (Bombay)

Gauri Gaekwad