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

WRIT PETITION NO.3612 OF 2019

Khushal Hansraj Dharod ....Petitioner

V/s.

The Income Tax Officer - 32(2)(2) & Ors. ....Respondents

Mr. Devendra H. Jain for petitioner.
Mr. Suresh Kumar for respondents.

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

P.C. :

1 We have heard Mr. Jain and also considered the notice issued under Section 148 of the Income Tax Act, 1961 for Assessment Year 2012-2013 and the reasons for reopening annexed to the petition and impugned in this petition. We do not find anything speculative in the reasons recorded.

2 Petitioner may take such stand as advised before the Assessing Officer who may pass order as he deems fit in accordance with law after considering the submissions of petitioner. The Assessing Officer shall grant personal hearing to petitioner and intimate the date of personal hearing atleast one week in advance. 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 him 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.

3 Petition disposed with no order as to costs.

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