IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 76 OF 2022

Purnima Ashok Kothari ….Petitioner

V/s.

The Assessing Officer, office of the Income Tax Ward 20(2)(1) …Respondent

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Mr. Mayur V. Faria for Petitioner
Ms Mamta Omle h/f Mr. Akhileshwar Sharma for Respondent

CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ
DATED : 28th MARCH 2022

P.C. :

1 Mr. Faria states though notice is dated 31st March 2021, notice was received sometime in May 2021. We find in the petition at paragraph 12 which says the impugned notice received on 31st March 2021. Mr. Faria states that it is an incorrect statement and seeks leave to amend the petition.

2 In our view, it would make no difference because the notice itself has been digitally signed on 31st March 2021. Petitioner may file objections to the notice directly to the concerned Jurisdictional Assessing Officer (JAO) raising all points and JAO may pass such order as he shall deem fit as proper. Therefore, in our view, petition is premature and accordingly dismissed.

3 JAO shall also give a personal hearing to petitioner with atleast 7 working days advance notice. JAO shall permit petitioner to also make written submissions following the personal hearing. If in the order, the JAO

proposes to rely on any judgments or order passed by any Court or Tribunal, he shall provide a list thereof to petitioner alongwith the notice for personal hearing and give them an opportunity to deal with those judgments or distinguish those judgments and those submissions during the personal hearing.

4 JAO shall pass a well reasoned order by 30th June 2022 dealing with every submissions of petitioner and give complete reasons for the conclusions that he will be arriving at. The assessment proceedings will not be proceeded with for at least 30 days after passing the order on objections. 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.

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