

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.478 OF 2022**

Jainam Investments

....Petitioner

V/s.

Assistant Commissioner of Income
Tax, Central Circle 8(1) & Ors.

...Respondents

Mr. Madhur Agrawal a/w Mr. Fenil Bhatt and Mr. Viraaaj Bhate i/b PDS Legal
for Petitioner

Mr. Suresh Kumar for Respondents

**CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ
DATED : 28th FEBRUARY 2022**

PC. :

1 After the petition was heard for sometime, Mr. Agrawal on instructions sought leave of the court to withdraw the petition. Petition dismissed as withdrawn with liberty to raise all contentions before the Assessing Officer.

2 The Assessing officer shall before starting the assessment proceedings and atleast three weeks before the personal hearing, provide to petitioner details of the information that he has received on which reliance has been placed to record the reasons for reopening. If the information contains any material that does not relate or pertain to petitioner, the Assessing Officer may redact that portion. Within one week of receiving these information, petitioner may provide further submissions. Assessing Officer shall also grant a personal hearing before passing any order and notice of personal

hearing to be given to petitioner at least 7 days in advance. If the Assessing Officer wishes to rely on any judgments or order passed by any Court or Tribunal, he shall provide a list thereof to petitioner and give them 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. After completing the above proceedings, the final assessment order shall be passed within 12 weeks from the date of this order being uploaded.

3 Petition dismissed as withdrawn.

(N. J. JAMADAR, J.)

(K.R. SHRIRAM, J.)