IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 15215 OF 2023

Babitha Bhaskar Prabhu ....Petitioner

V/s.

Union of India and Ors. ...Respondents

Mr. Prasannan Namboodiri i/b Ms. Tejal Darekar for Petitioner.
Mr. Ajeet Manwani a/w Ms. Samiksha Kanani for Respondents.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 22nd DECEMBER 2023

P.C. :

1. After the petition was heard for some time, when the court informed Mr. Manwani that it does not appear that a personal hearing was given to petitioner, Mr. Manwani in fairness agreed. Mr. Namboodiri is correct in submitting that if only a personal hearing was granted, perhaps the impugned order under Section 148A(d) of the Income Tax Act, 1961 (the Act) would not have been passed.

2. In the circumstances, without going into the merits of the matter and keeping open the rights and contentions of the parties, the impugned order dated 25th March 2023 issued under Section 148A(d) of the Act is hereby quashed and set aside. The matter is remanded for *denovo* consideration to the Faceless Assessing Officer (FAO). The FAO shall pass an order in accordance with law after giving personal hearing to petitioner,

notice whereof shall be communicated to petitioner atleast 5 working days in advance. If petitioner wishes to file written submissions recording what transpired during the hearing, the same to be filed within three working days of the personal hearing concluding.

3. Consequently, the notice also dated 25th March 2023 issued under Section 148 of the Act is also quashed and set aside.

4. We clarify that we have not made any observations on the merits of the matter.

5. Petition disposed.

(DR. NEELA GOKHALE, J.) **(K.R. SHRIRAM, J.)**