IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.15216 OF 2023

B. K. Developers Through Its Partner
Mr. Khemchand Uttamchand Bhojwani ….Petitioner

V/s.
The Income Tax Officer Ward 8-1, Pune & Ors ....Respondents

Ms Vidhi Punmiya a/w Mr. Sanket Bora i/b SPCM Legal for Petitioner.
Mr. Suresh Kumar for Respondents

CORAM : K. R. SHRIRAM &
Dr. NEELA GOKHALE, JJ.
DATED : 12th DECEMBER 2023

P.C. :

1 Petitioner is impugning an order dated 27th March 2023 passed by the Income Tax Appellate Tribunal (ITAT) dismissing petitioner’s appeal on the ground that the impugned order was passed on very first date of hearing and hence in violation of principles of natural justice. We fail to understand how disposing the matter on the first date of hearing would amount to breaching the principles of natural justice.

2 The other ground raised is, it is a non speaking order. Counsel submitted that the findings does not give reasons why the appeal was dismissed. In our view, paragraph 5 of the impugned order gives the reason where it says “ I have carefully gone through the finding recorded by the ld. CIT(A) vide para 10 of his order, on mere perusal of the said findings, it would be clear that the appellant had not offered any explanation in support of the cash deposits even during the course of proceedings before

the ld. CIT(A). Therefore, I am of the considered opinion that the order of the ld. CIT(A) is quite reasoned and requires no interference." The ITAT need not have reproduced the entire paragraph 10 of the order of CIT(A). The specific reference to paragraph in the order of CIT(A) itself is a reason enough to let us know why the ITAT dismissed the appeal.

3 In the circumstances, we see no reason to exercise our jurisdiction under Article 226 of the Constitution of India. Writ petition dismissed.

4 Of course, petitioner may exercise its alternate remedy by filing an appeal against the order of ITAT.

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