IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 12670 OF 2023

Irfan Husen Bepari ….Petitioner

V/s.

Income Tax Officer Ward 5 and Ors. …Respondents

Mr. Sham Walve i/b Mr. Akshay Petkar a/w Mr. Aniket Molu, Mr. Pranav Shah and Mr. Aditya Nair for Petitioner.
Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 7th NOVEMBER 2023

P.C. :

1. Mr. Suresh Kumar states that he has received a soft copy of the affidavit of Ms. Jayadevi P. B., Income Tax Officer affirmed on 6th November 2023 in which it is admitted that there was problem in the system when video conference personal hearing was set up and hence personal hearing could not be granted.

2. In view of what is stated in the affidavit in reply, the impugned order dated 25th May 2023 is hereby quashed and set aside. The matter is remanded for *denovo* consideration. The concerned Faceless Assessing Officer (FAO) to pass the assessment order after giving personal hearing to petitioner, notice whereof shall be communicated at least five working days in advance. The assessment order to be passed by 31st January 2024. All

submissions of petitioner to be considered and dealt with in the assessment order.

3. Petition disposed.

4. In view of the above, consequential demand notice and penalty notice issued under Section 156 and Section 271 respectively of the Income Tax Act, 1961 are also quashed and set aside.

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