IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.1395 OF 2022

Vora Financial Services Pvt Ltd. ….Petitioner

V/s.

Deputy Commissioner of Income Tax,
Circle 2(3)(1), Mumbai & Anr …Respondents

Mr. K. Gopal a/w Mr. Om Kandalkar for Petitioner.
Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &
FIRDOSH. P. POONIWALLA, JJ
DATED : 18th JULY 2023

P.C. :

1 After the petition was heard for sometime, Mr. Gopal stated that respondent no.1 should be directed to give a personal hearing to petitioner before passing any further order. In our view that is a very reasonable request.

2 Mr. Suresh Kumar stated that matter would be referred to faceless assessment officer.

3 Faceless assessment officer shall before passing any order, give a personal hearing to petitioner, notice whereof shall be communicated atleast five working days in advance. If Faceless assessment officer is going to rely on any judgments or orders of any court or Tribunal, a list thereof shall also be provided alongwith the notice for personal hearing, so that petitioner will be able to deal with the same / distinguish the same during the personal hearing. Any order to be passed including the assessment order

shall be a reasoned order dealing with all submissions of petitioner.

5 Petition disposed.

6 We clarify that we have not made any observation on the merits of the matter.

(FIRDOSH P POONIWALLA, J.) **(K.R. SHRIRAM, J.)**