

PURTI
PRASAD
PARAB

Digitally signed by
PURTI PRASAD PARAB
Date: 2023.08.08
17:41:13 +0530

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 3900 OF 2021

Pebble Bay Developers Pvt. Ltd.

....Petitioner

V/s.

The Assessing Authority
National Faceless Assessment Centre
Delhi and Anr.

...Respondents

Mr. Nishit Gandhi a/w Ms. Madhuri Tambe for Petitioner.

Mr. Akhileshwar Sharma a/w Ms. Shilpa Goel for Respondents-Revenue.

**CORAM : K.R. SHRIRAM &
FIRDOSH P. POONIWALLA, JJ.
DATED : 7th AUGUST 2023**

PC. :

1. Mr. Sharma for respondent in fairness and as an officer of the court on instructions state that petitioner's grievance in the petition that petitioner's request for an adjournment was not granted is justified. Mr.Sharma on instructions state that the court may quash the Assessment Order and remand to the Jurisdictional Assessing Officer (JAO) to consider petitioner's case afresh and pass assessment order. Consequently, the Assessment Order dated 9th April 2021 for Assessment Year 2018-19 is hereby quashed and set aside. The matter is remanded for *denovo* consideration. The Assessing Officer will complete the assessment and pass Assessment Order by 31st October 2023. Before passing the order which shall be a reasoned order, the AO shall deal with all submissions of petitioner. A personal hearing shall be given, notice whereof shall be communicated atleast five working days in advance.

2. Mr. Gandhi states that within two weeks from today petitioner will refile all copies of documents with the JAO so that JAO will be able to consider the documents in advance before he grants personal hearing.

3. Petition disposed.

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

(FIRDOSH P. POONIWALLA, J.)

(K.R. SHRIRAM, J.)