IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.3107 OF 2019

Nareshkumar Choudhary, Karta ….Petitioner

V/s.

The Income Tax Officer Ward 30(2)(4) & Ors …Respondents

Mr. Jas Sanghavi a/w Mr. Yash Prakash i/b PDS Legal for Petitioner.
Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &
M.M. SATHAYE JJ
DATED : 5th JUNE 2023

P.C. :

1 Petition is filed impugning a notice dated 31st March 2019 issued under Section 148 of the Income Tax Act, 1961 (the Act) and also impugning an order dated 18th October 2019 rejecting petitioner's objections filed against reopening of assessment under Section 148 of the Act. This relates to assessment year 2012-2013.

2 Having considered the grounds raised in the petition, without making any observations on the merits of the case and keeping open all rights and contentions of petitioner to raise all grounds as to why the reopening of assessment under Section 148 of the Act is not required, we dispose the petition. Petitioner shall file a reply to the notice within two weeks from today. Jurisdictional Officer shall dispose the notice within four weeks of receiving the reply, he shall grant a personal hearing before passing any

order, notice whereof, shall be given atleast 5 working days in advance. Should petitioner wish to file written submissions recording what transpired during the personal hearing, petitioner may do so within two working days.

3 Petition disposed.

(M. M. SATHAYE, J.) **(K.R. SHRIRAM, J.)**