

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

WRIT PETITION NO. 4782 OF 2022

Jyoti Builders

.. Petitioner

v/s.

Additional/Joint/Deputy/Assistant

Commissioner of Income Tax & Anr.

.. Respondents

...

Mr. Sukhsagar Syal a/w N.R. Modi i/b. Rustomji & Ginwala for the petitioner.

Ms. Shilpa Goel i/b. Mr. Akhileshwar Sharma for the respondents.

...

**CORAM : DHIRAJ SINGH THAKUR AND
KAMAL KHATA, JJ.**

DATED : 3RD FEBRUARY, 2023.

P.C. :

The petitioner inter alia challenges the order of Assessment dated 23rd September 2022 under Section 143(3) r/w Section 144B of the Income Tax Act ("The Act"), for the Assessment Year 2020-21. The Assessing Officer in the order of Assessment had determined the gross total income of the petitioner at Rs.4,57,18,304/- and the amount of tax payable was determined at Rs.87,48,804/-.

2. The petitioner questioned this figure of Rs.4,57,18,304/- as there was no basis for arriving at the said figure. In the affidavit-in-reply that has been filed by the respondents, it has been admitted that the income of Rs.4,57,18,304/- and the tax determined thereupon at Rs.87,48,804/- was due to a system error which was in the process of being rectified. It is also stated that the Faceless Assessing Officer ("FAO") in fact has assessed the income at Rs.1,920/- as per Exhibit R/1 which is annexed with the affidavit-in-reply.

3. Be that as it may, since the respondents have admitted that the figures reflected in the order of Assessment were incorrect due to a system error, which error is in the process of being rectified, the petition is disposed of with the following directions;

- (a) The Assessment Order which is being rectified, shall not be acted upon and no coercive action shall be taken based thereupon.
- (b) In case any cause survives, it would be open to the petitioner to have the petition revived to such appropriate directions.
- (c) Costs of Rs.25,000/- to be deposited in the Advocate's Welfare Fund within one week by the respondents.

(KAMAL KHATA, J.)

(DHIRAJ SINGH THAKUR, J.)