**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.3631 OF 2022

The Ugar Sugar Works Limited ….Petitioner

V/s.

Assistant Commissioner of Income
Tax, Circle, Sangli and Ors. ....Respondents

Mr. Riyaz Padvekar a/w. Mr. Tanzil R. Padvekar and Ms. Tejal P. Kharkar for petitioner.
Mr. Suresh Kumar for respondents – Revenue.

**CORAM : K. R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 23rd JANUARY 2024**

P.C. :

1 One of the main ground in the petition is that the reasons provided for reopening, post issuance of notice under Section 148 of the Income Tax Act, 1961 (the Act) (pre 1st April 2021), was incomplete reasons as it appears from the reasons annexed to the approval under Section 151 of the Act.

2 It is stated that these reasons with the approval under Section 151 of the Act was made available to petitioner on 15th February 2022 just a day before the impugned order dated 16th February 2022 disposing petitioner's objections was passed. Mr. Padvekar states that, therefore, petitioner was not given an opportunity to effectively raise all objections to the reopening.

This order has been modified by speaking to the minutes of the order dated 21.3.2024

3 We have also compared the reasons that were made available to petitioner vide communication dated 30th April 2021 and the reasons annexed to the approval under Section 151 of the Act. What was made available was incomplete. Therefore, we are satisfied that petitioner was not given an opportunity to effectively deal with the reasons to believe that there was escapement of income for Assessment Year 2013-2014.

4 Therefore, we hereby quash and set aside the impugned order dated 16th February 2022 and remand the matter for *denovo* consideration.

5 In view of the above, the assessment order dated 25th March 2022 also is hereby quashed and set aside.

6 Petitioner shall file detailed objections to the notice dated 31st March 2021 issued under Section 148 of the Act. Should petitioner wish to receive any documents relied upon in the reasons to believe escapement of income, petitioner shall, within two weeks from the date this order being uploaded, apply to the Assessing Officer providing the list of documents/details required. The Assessing Officer shall make available those documents/details within two weeks of receiving the request and the link be made available to petitioner in the portal as well as by email. If any part of the document is required for further investigation and it does not pertain to petitioner, such portions could be redacted. After petitioner files the objections, the Assessing Officer shall pass a reasoned order to dispose

the objections in accordance with law. The Assessing Officer shall deal with every point raised by petitioner. Before passing any order, personal hearing shall be granted notice whereof shall be communicated atleast five working days in advance. The proceeding will be concluded on or before 30^{th} April 2024.

7 After passing an order disposing objections filed by petitioner, in case the objections are not accepted by the Assessing Officer, then the Assessing Officer should complete reassessment proceedings on or before 30^{th} June 2024 as per the provisions of law.

8 Petition disposed.

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

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

Gauri Gaekwad

This order has been modified by speaking to the minutes of the order dated 21.3.2024

Signed by: Gauri A. Gaekwad
Designation: PS To Honourable Judge
Date: 22/03/2024 17:12:53