IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 15376 OF 2024

Khemchand Uttamchand Bhojwani … Petitioner

Versus

Assistant Commissioner of Income Tax, Central Circle 2(2), Pune & Ors. …Respondents

Ms. Vidhi K. Punmiya, i/b. SPCM Lega, for the Petitioner.
Mr. Ashok Kotangle a/w. Smita Thakur, Nikitesh Kotangale, Narendra Bhagat, & Vaibhavi Daware, Rashi Gandhi, for Respondent Nos. 1 to 3.

CORAM: G. S. KULKARNI & ADVAIT M. SETHNA, JJ.

DATED: 19 NOVEMBER 2024

P.C.

1. We have heard Ms. Punmiya, learned counsel for the petitioner and Mr. Kotangle, learned counsel for the respondents/Revenue. The challenge in this petition is *inter-alia* to the Assessment Order dated 29 May 2024 passed by the Assistant Commissioner of Income Tax, Central Circle 2(2), Pune under Section 143(3) of the Income Tax Act 1961.

2. Primary contention as urged on behalf of the petitioner is that the assessment order is passed in breach of the principles of natural justice as also contrary to the specific procedure as the law would provide, in regard to the assessee being provided with the reasonable opportunity and the provisions of Section 143 of the Income Tax Act, 1961.

3. It is contended that the Show Cause Notice was issued to the petitioner on 21st May 2024, calling upon the petitioner to furnish certain information and before the same could be responded, the assessing officer has proceeded to pass the assessment order in question.

4. *Prima-facie,* there appears to be substance in the contention as urged on behalf of the petitioner. Mr. Kotangale seeks time to file reply affidavit. To enable him to do so, we adjourn the proceedings on **12 December 2024.**

5. Let a copy of reply affidavit be served on the advocate for the petitioner well in advance. Till the adjourned date of hearing, the impugned assessment order shall not be acted upon.

6. At this stage, learned counsel for the petitioner seeks leave to amend the petition to place on record additional documents and the corresponding averments in that regard. We permit the petitioner to do so. Amended copy of the petition be served on the respondents within a period of one week from today, so that the amendment can be taken into consideration in the reply affidavit, which is intended to be filed on behalf of the revenue. Re-verification is dispensed with.

(ADVAIT M. SETHNA, J.) **(G. S. KULKARNI , J.)**