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

**WRIT PETITION NO. 1969 OF 2022  
ALONGWITH  
WRIT PETITION NO. 1973 OF 2022**

Center for the Study of Social Change

....Petitioner

V/s.

Union of India and Ors.

...Respondents

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Mr. P.J. Pardiwalla, Senior Counsel a/w Ms. Aarti Sathe, Mr. Tanmay Phadke  
and Ms. Aasavari Kadam for Petitioner.

Mr. Suresh Kumar for Respondents.

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**CORAM : K.R. SHRIRAM &  
DR. NEELA GOKHALE, JJ.  
DATED : 30<sup>th</sup> JANUARY 2024**

**PC. :**

1. After the petitions were heard for some time Mr. Pardiwalla on instructions sought leave of the court to withdraw the petitions with liberty to raise all points before the Assessing Officer.

2. Petitions dismissed as withdrawn with liberty as prayed for.

3. The Assessing Officer before he passes any final order shall consider the reply that petitioner shall file within two weeks and shall also give personal hearing to petitioner, notice whereof shall be communicated atleast five working days in advance.

4. After hearing, if petitioner wishes to file written submissions to record what transpired during the personal hearing, petitioner shall submit the same within three working days of the conclusion of personal hearing. If the Assessing Officer is going to rely on any judgment/order of any Court or Tribunal, a list thereof shall be made available to petitioner in advance before the personal hearing so that petitioner will be able to deal with the same/distinguish the same during the personal hearing.

5. All the rights and contentions are kept open.

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

7. The Assessment Order shall be passed by 30<sup>th</sup> April 2024.

**(DR. NEELA GOKHALE, J.)**

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