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

WRIT PETITION NO. 2049 OF 2024

Poddar Diamond Private Limited ....Petitioner

V/s.

Assessment Unit (Additional/Joint/Deputy/ Assistant Commissioner of Income Tax), National E-Assessment Centre and Ors. ...Respondents

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Mr. K. Gopal a/w Ms. Neha Paranjpe and Mr. Akhilesh Deshmukh for Petitioner.

Mr. Vikas T. Khanchandani a/w Mr. Eshaan Saroop for Respondent Nos. 2 and 3.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 30th APRIL 2024

P.C. :

1. After the petition was heard for some time, Mr. Khanchandani states in fairness, as an officer of the court, that the grievance raised by petitioner appears justified.

2. Therefore, without going into the details, accepting petitioner's grievance that it was not given personal hearing and its submissions have not been considered, we hereby quash and set aside the impugned order dated 19th March 2024 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 (the Act) and remand the matter for *denovo* consideration.

3. The Assessing Officer (A.O.) shall give a fresh notice of personal hearing at least seven working days in advance. After the personal hearing should petitioner wish to file written submissions to record what transpired during the personal hearing, petitioner may file the written submissions within three working days of the completion of personal hearing.

4. The order to be passed shall be a reasoned order dealing with all the submissions of petitioner.

5. In view of the above, the Notice of Demand dated 19th March 2024 issued under Section 156 of the Act and Show Cause Notice dated 19th March 2024 initiating penalty proceedings under Section 274 read with Section 270A of the Act is also quashed and set aside.

6. Petition disposed with no order as to costs.

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