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



**WRIT PETITION NO. 2110 OF 2022**
**ALONGWITH**
**WRIT PETITION NO. 2203 OF 2022**
**ALONGWITH**
**WRIT PETITION (L) NO. 13286 OF 2022**
**ALONGWITH**
**WRIT PETITION NO. 2115 OF 2022**
**ALONGWITH**
**WRIT PETITION NO. 2154 OF 2023**

Evergreen Equity Research Pvt. Ltd. ….Petitioner

V/s.

Assistant Commissioner of Income Tax
Circle 4(2)(1) and Anr. …Respondents

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Mr. Nishit Gandhi for Petitioner.
Mr. Suresh Kumar for Respondents.

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

**P.C. :**

1. The dates of the impugned assessment orders are same in all these petitions. Also of the draft assessment order, so also the grievance raised by petitioner. Hence we pass the following common order.

2. Without going into the merits of the matter we hereby quash and set aside the Assessment Order dated 25th March 2022. The reason why we have pass this order is because in the Show Cause Notice dated 17th March 2022 Respondent No.2 gave time to respond to the Show Cause Notice/Draft Assessment Order by 23:59 hours of 22nd March 2022. The

notice itself has been issued at 17:26 hours on 17th March 2022. So effectively only five days time was given. It is petitioner's case that when they attempted to file reply at 5.52 p.m. on 22nd March 2022 the portal had already been closed. A grievance has been also filed on the same day. Notwithstanding the same, the Assessment Order dated 25th March 2022 impugned in the petition has been passed by incorrectly recording that assessee did not comply with the notice within the stipulated period as mentioned in the notice. In the affidavit in reply the same is not even denied.

3. Therefore, we pass the following order :

(a) The Assessment Orders dated 25th March 2022 and the consequential notices of demand also dated 25th March 2022 are hereby quashed and set aside.

(b) The matters are remanded to the Assessing Officer.

(c) Petitioner shall file its objections to the Show Cause Notices dated 17th March 2022 within two weeks from the date petitioner is informed about opening of the portal.

4. Within eight weeks thereafter the proceedings shall be concluded by passing a reasoned order by giving notice of personal hearing

at least five working days in advance. If the Assessing officer is going to rely on any judgment or order of any Tribunal or Court, a list thereof shall be made available to petitioner alongwith the notice of personal hearing.

5. Petitions disposed.

6. We have not expressed any opinion on the merits of the matter.

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