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

WRIT PETITION NO. 4417 OF 2022

Blue Angel Constructions Pvt. Ltd. ....Petitioner

V/s.

Assistant Commissioner of Income Tax,
Central Circle – 7(1) and Ors. ...Respondents

Mr. J.D. Mistri, Senior Advocate a/w Mr. B.V. Jhaveri a/w Ms. Bhargavi Raval for Petitioner.
Mr. Devvrat Singh for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 16th APRIL 2024

P.C. :

1. Petitioner is impugning the Assessment Order dated 30th September 2022 under Section 143(3) of the Income Tax Act, 1961 (the Act). Though normally we would have directed petitioner to exercise the alternative remedy available by filing an appeal, in this case it is evident that the primary grievance of petitioner is justified. In the petition it has been alleged that petitioner was given less than 15 hours to respond to the notice because the matter was getting time barred. In the affidavit in reply, it is not denied and strangely stand is taken that petitioner instead of furnishing adequate factual and conclusive explanation on merits is taking technical issues like how the show cause notice is vague and no time is being allowed.

2. From the show cause notice, copy whereof is at Exhibit "H" to the petition itself indicates that the time given to respond is less than 15 hours.

3. In the circumstances, without expressing any opinion on the merits of the assessment, we hereby quash and set aside the impugned Assessment Order dated 30th September 2022.

4. Petition disposed.

5. The Assessing Officer shall pass fresh Assessment Order on or before 30th June 2024 after giving personal hearing to petitioner, notice whereof shall be communicated atleast five working days in advance. Should petitioner wish to file any further details or documents they may do so within two weeks of the portal being opened and notice regarding opening of portal is given to petitioner.

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