IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 8748 OF 2025

Arvind Pundalik Tendulkar .. Petitioner

Versus

Union of India & Anr .. Respondents

***Ms. Ritika Agarwal**, with Yaminee Verma i/b ACELEGAL, Advocates for the Petitioner.*

***Mr. Arjun Gupta**, Advocates for the Respondents.*

ANJALI TUSHAR ASWALE Digitally signed by ANJALI TUSHAR ASWALE Date: 2025.07.16 11:10:49 +0530

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JULY 15, 2025

P. C.

1. Rule. Respondents waive service. With the consent of parties, Rule made returnable forthwith and heard finally.

2. The above Writ Petition is filed seeking quashing of the impugned Assessment Order dated 24th March 2025 passed under Section 143 (3) read with Section 144B as well as the Demand Notice issued pursuant thereto under Section 156 of the Income Tax Act, 1961 (for short ***"I.T. Act")***.

3. The short ground on which the Assessment Order is challenged is that no personal hearing was given to the Petitioner though requested. According to the Petitioner they requested for a personal hearing vide a communication dated 13th March 2025. The personal hearing was fixed on 15th March 2025. It is the case of the Petitioner that it was not convenient for the Petitioner to attend the said personal hearing and hence he requested that the matter be adjourned to 18th March 2025. Despite this, no personal hearing was given on 18th March 2025 or any other date and the impugned Assessment Order came to be passed.

4. On the other hand, the learned counsel appearing on behalf of the Revenue submitted that no application was ever made for adjournment of the hearing that was fixed on 15th March 2025. This being the case, the Petitioner cannot make a grievance that there has been a breach of principles of natural justice.

5. We have heard the learned counsel for the parties and also perused the papers and proceedings in the above Writ Petition. It is not in dispute that the Petitioner made a request for a personal hearing vide a communication dated 13th March 2025. It is also not in dispute that the personal hearing was fixed two days later, namely on 15th March 2025. The

issue only is whether the Petitioner had communicated to the Assessing Officer that the Petitioner required an adjournment. According to the Petitioner such a request was made whereas according to the Department, no such request came forth.

6. Considering this is a narrow issue, and without going into this controversy any further, we are of the view that the Assessee be given an opportunity to put forward his case before the Assessing Officer before any Assessment Order is passed. We, therefore, quash the impugned Assessment Order dated 24th March 2025 as well as the Demand Notice issued under Section 156 of the I. T. Act, and remand the matter back to the Assessing Officer for fresh consideration.

7. We have put the parties to notice that the personal hearing to be given to the Petitioner through Video Conferencing (VC) is fixed on ***29th August 2025 at 5.00 p.m.*** This date is fixed with the consent of the parties and the Petitioner shall ensure that he shall appear before the Assessing Officer through VC on that date and make his submissions. If the Petitioner does not avail of this opportunity, the Assessing Officer is then free to proceed and pass the Assessment Order and no grievance on behalf of the Petitioner will be entertained that he was not given a personal hearing.

8. Rule is accordingly made absolute and the Writ Petition is also disposed of in terms thereof. However, there shall be no order as to costs.

9. We may clarify that we have not opined on the merits of the matter which shall be decided by the Assessing Officer taking into consideration all documents that are submitted, or to be submitted, by the Assessee during the course of the assessment proceedings.

10. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**

Aswale