

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

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WRIT PETITION NO. 2285 OF 2025

Sanctum Wealth Private Limited

.. Petitioner.

Versus

National Faceless Assessment
Centre, New Delhi & Others

.. Respondents.

Adv. Percy Pardiwalla, Sr. Advocate with Adv. Nishat Thakkar, Adv. Jasmin Amalsadvala i/b. Lumiere Law Partners, for the Petitioner.

Adv. Shilpa Goel, for Respondent Nos.1 & 2.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**
DATE: JUNE 30, 2025

P. C.

1 Mentioned. With the consent of the parties, taken out of turn.

2 The above Writ Petition challenges the legality and validity of the impugned Assessment Order dated 21st March, 2025 passed under Section 143 (3) r/w Section 144B of the Income Tax Act, 1961. What is also challenged is the computation sheet, a demand notice, both also of the same date. The main ground on which the challenge is laid is that there has been a complete breach of the principles of natural justice whilst passing the Assessment Order.

3 To put it in a nutshell, it is the case of the Petitioner that in the
Reply filed on 11th March, 2025, the Petitioner specifically asked for a
personal hearing. Not only a personal hearing was denied to the Petitioner,
but in fact, the contentions raised by the Petitioner in the Reply have not even
being considered in the impugned order. It is on this basis, that the writ
jurisdiction of this Court is invoked.

4 Ms. Goel, the learned Advocate appearing on behalf of the
Income Tax Department (Respondent Nos. 1 & 2) states that the Department
needs two weeks time to file an Affidavit in Reply to the above Writ Petition.

5 Acceding to her request, we direct that the Affidavit in Reply, if
any, shall be filed on or before 14th July, 2025 and a copy of the same shall be
served on the Advocate for the Petitioner. If the Petitioner wants to file any
Affidavit in Rejoinder, they may do so on or before 21st July, 2025 and serve
copy of the same on the Advocate appearing for the Department.

6 We now place the above matter on 22nd July, 2025.

7 In the meanwhile and without prejudice to the rights and
contentions of all the parties, we direct that the impugned Assessment Order
dated 21st March, 2025 and all proceedings arising therefrom, shall remains
stayed until further orders.

8 Stand over to 22nd July, 2025.

9 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.]