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

WRIT PETITION NO.2469 OF 2025

Luxury Jewelry (India) Private Limited .. Petitioner

Versus

National Faceless Assessment Centre & Ors. .. Respondents

Mr.Saket Jain, Advocate for the Petitioner.

Mr.Abhishek Mishra, Advocate for the Respondents.

CORAM : B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE : NOVEMBER 04, 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 to quash and set aside the entire assessment proceedings culminating in the impugned Assessment Order dated 18th March 2025. The short point on which the aforesaid challenge is laid is that the show cause notice issued to the Petitioner on 30th December 2024 does not propose any variation in the income of the

Assessee but only calls upon the Assessee to furnish some information. That information was furnished by the Petitioner vide its letter dated 28th January 2025. It is after this that the Assessment Order is passed making certain additions to the income of the Assessee.

3. We have heard the learned counsel for the parties. We have also perused the papers and proceedings, as also the impugned Assessment Order. It is not in dispute before us that the show cause notice served upon the Petitioner does not propose any variation to the income of the Assessee. It only sought certain information. Before making any variation/additions, it was mandatory for the Assessing Officer to put those variations to the Assessee in the show cause notice so that the Assessee could effectively answer the same. This, admittedly has not been done in the present case. We, therefore, find that the course of action adopted by the Assessing Officer is contrary to law. On this short ground, the impugned Assessment Order dated 18th March 2025 is hereby quashed and set aside.

4. Considering that the variations/additions are mentioned in the Assessment Order, we direct that the Assessment Order dated 18th March 2025 be treated as a show cause notice. The Petitioner shall file his reply to the said show cause notice within a period of 1 month from today. The Assessing Officer shall thereafter give a personal hearing to the Petitioner and only then pass a fresh Assessment Order, which shall be a speaking one.

5. We are informed that after the filing of this Writ Petition, on the basis of the Assessment Order passed, a penalty order has also been passed by the Assessing Officer on 16th September 2025 under Section 270A of the Income Tax Act, 1961. Since we have quashed and set aside the Assessment Order itself, consequently we also hereby set aside the penalty order dated 16th September 2025.

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

7. 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.

[AMIT S. JAMSANDEKAR, J.] **[B. P. COLABAWALLA, J.]**

Utkarsh