

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

WRIT PETITION NO.3039 OF 2022

Shri Kutchi Lohana Mahajan Trust MulundPetitioner

V/s.

National Faceless Assessment Centre and Ors.Respondents

Mr. Devendra Jain a/w. Ms. Radha Halbe and Mr. Ashwin Jain for
petitioner.

Mr. Akhileshwar Sharma for respondents.

CORAM : K. R. SHRIRAM &
FIRDOSH P POONIWALLA, JJ.

DATED : 1st AUGUST 2023

PC. :

1 The assessment order dated 29th March 2022 passed under
Section 147 read with Section 144B of the Income Tax Act, 1961 (the Act),
which is impugned in this petition, is admittedly without granting personal
hearing. According to respondents and the Assessing Officer, personal
hearing was not granted due to time constrains.

2 In our view, that cannot be a reason for not granting a personal
hearing because nothing prevented the Assessing Officer from commencing
the assessment proceedings much earlier than wait for the last two or three
days.

3 Therefore, we quash and set aside the assessment order dated
29th March 2022 and remand the matter to the Jurisdictional Assessing

Gauri Gaekwad

Officer (JAO). Consequently, notice of demand issued under Section 156 of the Act and show cause notice issued under Section 271(1)(c) of the Act both dated 29th March 2022 are also quashed and set aside.

4 The JAO to pass a fresh assessment order after giving a personal hearing to petitioner, notice whereof shall be communicated atleast five working days in advance. The order to be passed shall be a reasoned order dealing with every submission of petitioner. The assessment order to be passed within 12 weeks from the date this order is uploaded.

5 Mr. Jain states that before the date of personal hearing, copy of all vouchers and documents, not just samples, will be sent to the Assessing Officer and copies will also be carried to personally explain the documents to the JAO.

6 Petition disposed. No order as to costs.

7 We clarify that we have not made any observations on the merits of the matter.

(FIRDOSH P. POONIWALLA, J.)

(K. R. SHRIRAM, J.)