

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

WRIT PETITION NO.1363 OF 2022

Grindwell Norton Ltd.

.... Petitioner.

Vs.

Asst. Commissioner of Income Tax

Circle 1(3)(1), Mumbai & Ors.

.... Respondents.

Mr. Jitendra Jain, Advocate i/b Mr. Atul K. Jasani, Advocate for petitioner.

Mr. Suresh Kumar for respondents.

CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ.

DATE : 23rd MARCH, 2022.

PC.:

1. We have heard both counsel. We have also perused the notice dated 30th March, 2021 issued under Section 148 of the Income Tax Act, 1961 (the Act) for Assessment Year 2014-15 and the order on objections dated 22nd December, 2021. We are satisfied that the order disposing the objections does not deal with any of the submissions made by petitioner raised in its objections dated 1st October 2021. Therefore, the order on objections dated 22nd December, 2021 impugned in this petition is

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quashed and set aside. The matter is remanded for hearing by the Jurisdictional Assessing Officer (JAO) who shall pass the order on objections within six weeks from today after granting personal hearing to petitioner. Notice of personal hearing shall be communicated to petitioner at least seven working days in advance. If the concerned authority is going to rely on any judgment or any order of a Tribunal or Court, a list thereof shall be provided to petitioner alongwith the notice for personal hearing so that petitioner will be able to deal with the same/distinguish the same during the personal hearing.

2. The order on objections shall be detailed order dealing with each and every objections of petitioner and it shall contain detailed reasons for arriving at the conclusions in the said order.

3. Time to complete assessment proceedings is extended upto the date objections are disposed and for 8 weeks thereafter.

4. Petition disposed.

(N.R. BORKAR, J.)

(K.R.SHRIRAM, J.)

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