

ITEM NO.6

VIRTUAL COURT NO.1

SECTION IX

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No.7367/2020

(Arising out of impugned final judgment and order dated 21-08-2019 in WP No.1917/2019 passed by the High Court Of Judicature At Bombay)

THE ASSISTANT COMMISSIONER
OF INCOME TAX 12(3)(2) & ORS.

Petitioner(s)

VERSUS

MARICO LTD.

Respondent(s)

(FOR ADMISSION and I.R.; and, IA No.39392/2020 - FOR CONDONATION OF DELAY IN FILING)

Date : 01-06-2020 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT
HON'BLE MR. JUSTICE MOHAN M. SHANTANAGOUDAR
HON'BLE MR. JUSTICE VINEET SARAN

For Petitioner(s) Mr. Sanjay Jain, ASG
Mr. S.K. Singhania, Adv.
Ms. Gargi Khanna, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Arvind Datar, Sr. Adv.
Mr. Mahesh Agarwal, Adv.
Mr. M.S. Ananth, Adv.
Mr. Anshuman Srivastava, Adv.
Mr. E.C. Agrawala, AOR

UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

Shree Tax Chambers Bengaluru India

In the present matter, the assessment order was passed on
30.01.2018 as regards the Assessment Year 2014-15.

According to the record, certain queries were raised by the Assessing Officer on 25.09.2017 during the assessment proceedings which were responded to by the Assessee vide letters dated 10.10.2017 and 21.12.2017.

After considering said responses, the assessment order was passed on 30.01.2018. Shree Tax Chambers Bengaluru India

Subsequently, by notice dated 27.03.2019 issued under Section 148 of the Income-Tax Act, the matter was sought to be re-opened. While accepting the challenge to the issuance of notice, the High Court in para 12 of its judgment observed as under:

"12. Thus we find that the reasons in support of the impugned notice is the very issue in respect of which the Assessing Officer has raised the query dated 25 September 2017 during the assessment proceedings and the Petitioner had responded to the same by its letters dated 10 December 2017 and 21 December 2017 justifying its stand. The non-rejection of the explanation in the Assessment Order would amount to the Assessing Officer accepting the view of the assessee, thus taking a view/forming an opinion. Therefore, in these circumstances, the reasons in support of the impugned notice proceed on a mere change of opinion and therefore would be completely without jurisdiction in the present facts. Accordingly, the impugned notice dated 27 March 2019 is quashed and set-aside."

In the circumstances, we see no reason to interfere in the matter. This special leave petition is, accordingly, dismissed.

Pending application(s), if any, also stand disposed of.

(MUKESH NASA)
COURT MASTER

(PRADEEP KUMAR)
BRANCH OFFICER