

JPP

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

WRIT PETITION NO. 3233 OF 2019

H.P. Diamonds India Pvt. Ltd.

... Petitioner

V/s.

Deputy Commissioner of
Income Tax-14(2)(1) and Ors.

... Respondents.

Mr. Devendra Jain for the Petitioner

Mr. Suresh Kumar for the Respondents.

***CORAM : M.S. SANKLECHA &
NITIN JAMDAR, JJ.***

DATE : 3 DECEMBER 2019.

P.C. :-

This Petition challenges a notice dated 31 March 2019 issued under Section 148 of the Income Tax Act, 1961 (the Act). The impugned notice seeks to reopen the assessment for the Assessment Year 2012-13. The regular assessment was completed under Section 143(3) of the Act.

2. At the very outset Mr. Suresh Kumar, learned Counsel appearing for the Revenue seeks time to take instructions and file affidavit in reply, if necessary.

3. At his request, the Petition is adjourned to 4 February 2020.

4. In the meantime, there shall be a stay to the impugned notice dated 31 March 2019.

NITIN JAMDAR, J.

M.S. SANKLECHA, J.