

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
WRIT PETITION (L) NO. 12031 OF 2022**

Prime Civil Infrastructures Private  
Limited ... Petitioner  
V/s.  
The National Faceless Assessment  
Centre and ors. ... Respondents

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Mr. Rahul Hakani i/b Ms Niyati Mankad for the Petitioner.  
Mr. Suresh Kumar for the Respondents.  
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**CORAM : K.R. SHRIRAM &  
N.R. BORKAR, JJ.  
DATE : MAY 06, 2022.**

**PC.**

1] Petitioner is impugning assessment order dated 29.03.2022, in which, petitioner's objections and submissions have been recorded but the same have been rejected in three lines which reads as under:

*“The reply of the assessee has duly been considered and also in the VC, the assessee has failed to explain his issue properly. Therefore, the reply of the assessee is not acceptable/tenable.”*

2] We are not satisfied with this kind of cryptic unreasoned order. Therefore, we quash and set aside the assessment order and remand the matter to the Jurisdictional Assessing Officer (JAO), who shall pass fresh orders on merits on or before 15.08.2022, after giving a personal

hearing to petitioner. The notice for personal hearing shall be issued atleast seven working days in advance. If the JAO wishes to rely on any order or judgment of any High Court or Tribunal, then a list thereof shall be provided to petitioner alongwith the notice of personal hearing so that petitioner may be able to deal with/distinguish those orders/ judgments.

3] Petition disposed with no order as to costs.

**(N.R. BORKAR, J.)**

**(K.R. SHRIRAM, J.)**