

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION (L) NO. 4659 OF 2022**

Armstrong Pure Water Services Pvt. Ltd. ... Petitioner
Versus
Union of India and others ... Respondents

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Ms. Neha Anchlia alongwith Mr. Naresh Jain for the Petitioner.
Ms. Swapna Gokhale for the Respondent – Revenue.
Mr. G.S. Naveen Kumar, FAO, ITO, ReFAU(AU)-3(1)3, Hyderabad, present.

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**CORAM : K.R. SHRIRAM AND
N.R. BORKAR, JJ.**

DATED : MAY 4, 2022

PC. :-

1. Assessing Officer, Mr. G.S. Naveen Kumar is present in Court as directed by this Court. Mr. Naveen Kumar has also filed an Affidavit dated 25th April, 2022 in compliance with this Court's directions given on 18th April, 2022. The Order of 18th April, 2022 came to be passed because Petitioner raised a grievance that notwithstanding stay granted by this Court on 14th March, 2022, the Assessing Officer has proceeded to issue an Assessment Order on 30th April, 2022 and thereby is in breach of Order passed by this Court.

2. Mr. Naveen Kumar has explained that, (a) the matters were getting time barred; (b) he was only informed that the stay in terms of prayer clause (b) has been granted but what is prayer (b) has not been explained;

and (c) he was informed of the Order only on 30th March, 2022.

3. We totally disapprove the conduct of Petitioner. On an urgent circulation granted, this Court on 14th March, 2022 stood over the matter to 11th April, 2022 and in the meanwhile, granted ad-interim relief in terms of prayer clause (b). Petitioner after obtaining the urgent order from this Court informed the Assessing Officer about the order only after it received a notice dated 29th March, 2022. Petitioner should have been proactive and promptly communicated the stay granted by this Court to the Assessing Officer so that he would have had enough time to make enquiries with his Advocate and also check on the website about orders passed.

4. In the circumstances, we accept the explanation of Mr. Naveen Kumar. Petitioner is also directed to pay within a period of two weeks from today, a sum of Rs.25,000/- to Mr. Naveen Kumar to take care of the expenses incurred by Mr. Naveen Kumar to travel to Mumbai and for staying in Mumbai to attend to this matter. Of course, Mr. Naveen Kumar shall not claim separately air fare and accommodation charges from Revenue, upto Rs.25,000/-. Petition to come up for admission on 6th July, 2022. Ad-interim granted earlier to continue till 11th July, 2022.

(N.R. BORKAR, J.)

(K.R. SHRIRAM, J.)