IN THE SUPREME COURT OF INDIA
EXTRAORDINARY APPELLATE JURISDICTION

<u>Special Leave Petition (C) No.26714 of 2026</u>

JSW Energy Limited

...Petitioner

Versus

Assistant/Deputy Commissioner of Income Tax & Anr.

...Respondents

<u>O R D E R</u>

The petitioner is aggrieved with the order dated 29.03.2025, which gave effect to the order in appeal. A challenge made to the High Court was declined by the impugned judgment directing all contentions to be taken up in an appeal from that order. We issued notice on the limited question of hearing afforded, before the order was passed; especially in view of the orders of the High Court in the earlier round, which specifically directed an opportunity of hearing.

2. Sri Arvind P. Datar, learned Senior Counsel appearing for the petitioner sought to argue the issue on merits. Sri S. Dwarakanath, learned Additional Solicitor General on the other hand fairly conceded that the opportunity of hearing was not granted.

3. The order dated 29.03.2025 is produced as Ex.P19 wherein the operative portion is noticed in paragraph 5, which specifies a reasonable opportunity of hearing to the assessee. On the submission that no such hearing was granted. We set aside the order dated 29.03.2025 and to facilitate a reconsideration, we also set aside the impugned judgment. The petitioner shall appear before the Assessing Officer on 29.09.2026 on which date or on any other date intimated to the petitioner or their authorized representative with due acknowledgment taken, the Assessing Officer shall hear the petitioner and pass an order.

4. We make it clear that all contentions can be urged by the parties before the Assessing Officer.

5. The Special Leave Petition is disposed of without any observation on the merits of the matter.

6. Pending application(s), if any, shall stand rejected.

.. J.
(J. B. PARDIWALA)

.. J.
(K. VINOD CHANDRAN)

NEW DELHI;
SEPTEMBER 08, 2026.