

**Court No. - 1**

**Case :-** WRIT TAX No. - 230 of 2023

**Petitioner :-** Dharmendra Singh

**Respondent :-** Union Of India Thru. Revenue Secy. Ministry Finance ,  
New Delhi And Others

**Counsel for Petitioner :-** Amol Kumar Srivastava, Parvez Ahmad  
Siddiqui, Shivanshu Mishra

**Counsel for Respondent :-** A.S.G.I., Kushagra Dikshit

**Hon'ble Attau Rahman Masoodi, J.**

**Hon'ble Om Prakash Shukla, J.**

Heard learned counsel for the parties.

An appeal against the assessment order has been filed by the petitioner on 23.1.2020. The appeal is stated to be pending despite lapse of about three years.

Sri Neerav Chitravanshi, learned counsel appearing on behalf of respondents no. 2 and 3 has submitted that there is a 'faceless' mechanism of deciding the appeal and the pending appeal shall be considered and decided as per the procedure prescribed without any further delay.

Keeping in view the statement made, we hereby direct the competent authority i.e. National Faceless Assessment Center to proceed with the appeal and decide the same within a period of three months.

The writ petition is disposed of accordingly.

**Order Date :-** 6.12.2023

Fahim/-