

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

CJ Court

WP(C) No. 1251/2021

Uploaded on: 13.02.2026

Bir Sein Anand and Company 28/BC,
Gandhi Nagar, Jammu through its
Managing Partner Naveen Anand S/o ..Appellant(s)/Petitioner(s)
Kanwar Sein Anand R/o 158 A/D
Gandhi Nagar, Jammu J&K, 180004,
aged 59 years.

Through: Mr. A. H. Naik, Sr. Advocate
(thorough virtual mode) with
Mr. Rahul Sharma, Advocate

Vs

1. Union of India through Finance
Secretary, Ministry of Finance, New
Delhi.
2. National Faceless Assessment Centre, ... Respondents
Income Tax, Department, New Delhi.

Through: Mr. Suraj Singh Wazir, Advocate

**Coram: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJNESH OSWAL, JUDGE**

ORDER
11.02.2026

1. Through the present writ petition, the petitioner has impugned the assessment order dated 03.06.2021 passed by the Assessing Authority under the 'Faceless Assessment' scheme.
2. It is contended that after initial communication dated 03.02.2020, vide communication dated 06.03.2020, the petitioner was directed to furnish the accounts and documents specified therein. Thereafter, vide another

communication dated 28.07.2020, the petitioner was again asked to furnish, on or before 12.08.2020, the accounts and documents specified therein. Again, vide communication dated 09.08.2020, the petitioner was asked to provide the documents. It is further submitted that vide another communication dated 08.03.2021, the petitioner was asked to furnish the documentary evidence regarding the incurring of expenses alongwith PANs details of the parties to whom such amounts were paid. Thereafter a show cause notice dated 20.04.2021 was issued asking the petitioner to explain as to why the assessment should not be completed in terms of draft assessment order.

3. The petitioner claims to have submitted replies to the aforesaid notices on 24.04.2021 and 28.04.2021 and also to have specifically requested for a personal hearing. It is urged that without affording an opportunity of personal hearing to enable the petitioner to explain the details and furnish information, the impugned assessment order came to be issued on 03.06.2021
4. The respondents have filed the response, raising objection regarding entertainability of the writ petition on the ground that an alternative remedy of appeal is available to the petitioner. It is further stated that number of opportunities were granted to the petitioner and on each occasion, adjournments were sought.
5. Heard learned counsel for the parties and perused the record.
6. In para 17 of the writ petition, the petitioner has specifically pleaded that replies were submitted to the notices on 24.04.2021 and 28.04.2021 and

that a request for personal hearing was also made. Copies of the replies have been placed on record as annexures XI & XII to the writ petition.

7. The respondents in their response have admitted the contents of para 17 of the writ petition, by stating that the same pertain to the matter of record, meaning thereby that there is admission on part of the respondents regarding the replies submitted by the petitioner and request for personal hearing.
8. Once a request was made for personal hearing by the petitioner, it was obligatory on the part of the respondents to accord the same in terms of section 144(B) of the Act and since personal hearing was sought but not granted by the respondents before passing the impugned assessment order, the order dated 03.06.2021 cannot sustain.
9. In view of the above, the impugned assessment order dated 03.06.2021 is set aside and the matter is remitted to the Assessing Authority, who shall grant an opportunity of hearing to the petitioner or its representative and thereafter pass a fresh, reasoned order in accordance with law.
10. The writ petition stands **disposed of**.

(RAJNESH OSWAL)
JUDGE

(ARUN PALLI)
CHIEF JUSTICE

Jammu
11 .02.2026
Karam Chand

Whether the order is speaking:
Whether the order is reportable:

Yes/No.
Yes/No.