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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **W.P.(C) 3543/2016 & CM Nos.15207& 15211 /2016**

ANJLIKA KRIPLANI THROUGH RASHNA KRIPLANI
..... Petitioner
Through: Mr Sachit Jolly and Mr Gautam Swaroop, Advocates.

versus

DY. COMM. OF INCOME TAX & ANR. ... Respondents
Through: Mr Rahul Chaudhary, Senior Standing counsel with Mr Raghvendra Singh, Junior Standing counsel.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **04.05.2016**

1. Aggrieved by the order dated 30th March, 2016 passed by the Assessing Officer ('AO') for the Assessment Year ('AY') 2013-14 assessing the taxable income at Rs.2,59,71,340/-, the present petition has been filed by the Assessee through her mother Mrs. Rashna Kriplani in peculiar circumstances. The Assessee is suffering from bipolar disorder since 2008 and is under treatment even as of date. The copies of the relevant medical certificates have been placed on record.

2. From the impugned order, it is evident that on the date when the order was passed there was none present on behalf of the Assessee. The impugned order refers to one Mr. Vasan, alleged to be a former Chartered Accountant of the Petitioner, who had appeared on 23rd March, 2016 before the AO and had sought time to appear on a later date. However, thereafter, none

appeared.

3. While, ordinarily, the Court would have required the Petitioner to avail the statutory remedy of going before the CIT(A), in the above extraordinary circumstances where it appears that for bonafide reason none could be present for the Assessee before the AO, the Court considers it appropriate that the AO should be directed to pass a fresh assessment order after giving the Assessee an effective opportunity of being represented.

4. In the circumstances, the impugned order dated 30th March, 2016 passed by Respondent No. 1 is set aside and the matter remanded to the AO for fresh decision in accordance with law.

5. It is submitted that the Petitioner needs some time to collect the relevant documents and engage an authorized representative to appear before the AO. The Court accordingly directs that the matter will now be placed before the AO on 11th July, 2016. The AO will pass a fresh assessment order in accordance with law as expeditiously as possible after giving the Assessee, represented by her AR, an effective opportunity of hearing.

6. The petition and pending applications are disposed of in the above terms.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 04, 2016/MK