

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.7432 OF 2021

Vishwanath Ramchandra PanvelkarPetitioner

V/s.

National Faceless Assessment Centre & Ors.Respondents

Mr. Dharan V. Gandhi for petitioner.

Mr. Sham V. Walve for respondents.

**CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 22nd NOVEMBER 2021**

PC. :

1 Without going into the details, Mr. Walve, as an Officer of the Court and in fairness, states that the grievance raised by petitioner that no show cause notice in the form of draft assessment order appears to be genuine. There is no reference to issuance of notice in the form of draft assessment order particularly when respondent was proposing to pass an order prejudicial to the interest of assessee.

2 In the circumstances, the order dated 17th September 2021, the notice of demand under Section 156 and show cause notice under Section 274, both dated 17th September 2021, are hereby quashed and set aside.

3 The matter is remanded to respondent for *denovo* consideration. Respondent shall strictly comply with the procedure prescribed under Section 144B and may pass such order as required in accordance with law within eight weeks from today. Before passing such

order, respondent shall grant personal hearing to petitioner, if requested for by petitioner.

4 It is made clear that we have not made any observation or comment on the merits of the case.

5 Petition disposed.

(AMIT B. BORKAR, J.)

(K.R. SHRIRAM, J.)