

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.7424 OF 2021**

Keshav Kripaldas Chandnani

....Petitioner

V/s.

National Faceless Assessment Centre & Ors.

....Respondents

Mr. K. Gopal a/w. Mr. Jitendra Singh for petitioner.

Mr. Sham V. Walve a/w. Mr. Pritesh Chatterjee for respondents.

**CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 20th DECEMBER 2021**

P.C. :

1 Mr. Walve, counsel for respondents and as an Officer of the Court, in fairness states that the grievance of petitioner that opportunity of personal hearing was not considered or granted appears to be a justified reason and therefore, the Court may grant prayer clause - (a) and remand the matter for *denovo* consideration. Prayer clause - (a) reads as under :

(a) that this Hon'ble Court may be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction, calling for the records of the petitioner's case and after going into the legality and propriety thereof, to quash and set aside the impugned assessment order passed under Section 143(3) read with Section 144B dated 23.09.2021 (Exhibit Q) and the impugned notice of demand issued under Section 156 dated 23.09.2021 (Exhibit Q-1), Show Cause Notice for initiating penalty proceedings under Section 274 read with Section 270A dated 23.09.2021 (Exhibit Q-2).

2 In view of the above, we hereby grant prayer clause - (a) quoted above and remand the matter for *denovo* consideration with a direction to the concerned authority to pass the assessment order and

strictly comply with the mandatory provisions prescribed under Section 144 (B) of the Income Tax Act, 1961 including considering all the submissions made by petitioner and also granting a personal hearing. Notice about personal hearing shall be given atleast seven days in advance and the assessment order, after complying with the procedure required, shall be passed within twelve weeks of this order getting uploaded.

3 Petition disposed.

(AMIT B. BORKAR, J.)

(K.R. SHRIRAM, J.)