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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 1346 OF 2021

Vijas Digital India Pvt. Ltd. **...Petitioner**

Versus

National E- Assessment Centre and Ors. **...Respondents**

Ms. Apurva Hire, i/b. Mr. Roshan Ochani for the Petitioner.
Mr. Sham V. Walve for the Respondent – Revenue.

CORAM : K.R. SHRIRAM &
R.I. CHAGLA, JJ.

DATE : 29 SEPTEMBER, 2021.

(THROUGH VIDEO CONFERENCING)

ORDER :

1. Petitioner has impugned the assessment order dated 25th April 2021 on the ground that principles of natural justice has been violated by respondents in as much as, respondents gave little over 24 hours to file reply to the show cause notice and went ahead and passed the impugned order.

2. By a show cause notice dated 23rd April 2021, petitioner

was called upon to show cause as to why assessment for AY 2018-19 should not be completed as per draft assessment order. This show cause notice has been digitally signed at 5.20 p.m. Petitioner was called upon to respond by 23.59 hours of 24th April 2021. On 25th April 2021 the assessment order came to be passed notwithstanding a press release issued by CBDT on 24th April 2021 extending upto 30th June 2021 the time limit for passing of any order for assessment or re-assessment under the Income Tax Act, 1961. In the assessment order, at paragraph 13, it is stated that *a show cause was issued to assessee on 23.4.2021 with draft assessment order. Assessee did not file any reply / objection to that. Assessee has been given sufficient opportunities to file the reply to the queries raised. Assessee has not been prevented to file the reply at any stage.*

3. In our view, the assessing officer ought to have stated as to why he gave only one day notice to respond and why notwithstanding the extension of time by a press release dated 24th April 2021 issued by CBDT extending the time to 30th June 2021, was he in a tearing hurry to pass the assessment order.

4. In our view this assessment order has to be set aside. We

hereby set aside the order. Consequential demand notice and penalty notice are also set aside.

5. The matter is remanded for fresh consideration. Petitioner shall file a reply within two weeks after receiving a communication from the assessing officer. The matter shall not be referred to the same officer who passed the impugned order. The assessing officer shall, within four weeks of receiving the reply, pass the fresh assessment order after giving a personal hearing to petitioner according to the rules. We clarify that we have not made any observations on the merits of the case. Petition disposed.

[R.I. CHAGLA J.] **[K.R. SHRIRAM, J.]**