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

WRIT PETITION NO. 1634 OF 2021

Valuefy Technologies Private Limited ….Petitioner

V/s.

National E-Assessment Centre, Delhi
and Anr. …Respondents

Mr. Dinesh Kumar Jain for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 27th OCTOBER 2021

P.C. :

1. Petitioner is impugning the Assessment Order dated 23rd April, 2021 passed under Section 143 (3) read with Section 144 B of the Income Tax Act, 1961 (the Act) for the Assessment Year 2018-19 on various grounds but primarily that petitioner has not been given a personal hearing though petitioner had expressly requested for the same.

2. Without going into the details, suffice to say in the affidavit in reply of one Mr. S.L. Chaurasiya affirmed on 20th July, 2021 on behalf of respondents,it is admitted that petitioner had requested for personal hearing but as petitioner had not offered for video conference through E-filing, the system request for personal hearing could not be processed. We feel that respondent could have probably sent a communication to petitioner to make

a proper request through E-filing system and not simply ignoring the request go ahead and pass the Assessment Order.

3. In the circumstances, the Assessment Order dated 23rd April, 2021 and any consequential orders or Notice of Demand passed are quashed and set aside. The matter be remanded for *denovo* consideration. The Assessing Officer shall consider all the request/response/documents filed by petitioner and after granting personal hearing to petitioner may proceed to pass the Assessment Order as he deems fit in accordance with rules.

4. We hasten to add that we have not made any observations on the merits of the case.

5. Petition stands disposed.

(AMIT B. BORKAR, J.) **(K.R. SHRIRAM, J.)**