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

WRIT PETITION NO. 1214 OF 2021

Anil P. Bajaria ....Petitioner

V/s.

National Faceless Assessment Centre
(NFAC) and Ors. ...Respondents

Mr. Devendra H. Jain for Petitioner.
Mr. Suresh Kumar for Respondents.

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

P.C. :

1. Petitioner is impugning the Assessment Order passed under Section 143 (3) read with Section 144 B of the Income Tax Act, 1961 (the Act), Notice of Demand issued under Section 156 of the Act and Show Cause Notice for initiating final proceedings under Section 274 read with Section 270 A of the Act dated 31st May, 2021 on the grounds that petitioner was not granting a personal hearing and reply filed by petitioner to the Assessment Order has not even being considered in the final Assessment Order.

2. No affidavit in reply is filed but Mr. Suresh Kumar in fairness and as an officer of the court stated that petitioner's case that it did not received password from Respondent No.1 to access the video conference hearing seems to be correct. He also in fairness stated that in the order

impugned in the petition there is no reference to the reply filed to the notice forwarding the Draft Assessment Order or to the earlier submissions made before. Mr. Suresh Kumar states that Assessment Order dated 31st May, 2021 and impugned notice be quashed and set aside and the matter be remanded for *denovo* consideration with a direction that respondent may pass such order as it deems fit within the time prescribed by this court after considering the reply/submissions already submitted and also grant them a personal hearing.

In view of this fair concession made by Mr. Suresh Kumar were hereby set aside the Assessment Order dated 31st May, 2021 and the consequential orders/notice issued under Section 156 and Section 274 of the Act both dated 31st May, 2021 and remand the matter for fresh consideration to the Assessing Officer. The Assessing Officer to pass such orders as he deems fit in accordance with rules within six weeks from today. But before he passes any such order he will consider the reply/documents and submissions filed by petitioner and also grant them effective personal hearing in accordance with rules.

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

4. Petition stands disposed.

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