IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.2169 OF 2021

Saam Textiles Pvt Ltd. ....Petitioner

V/s.

The National Faceless Assessment Centre & Ors. ...Respondents

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Mr. Dharan V. Gandhi for Petitioner
Mr. Sham Walve for Respondents - Revenue

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ
DATED : 15th NOVEMBER 2021

P.C. :

1 Mr. Walve as an officer of this court and in fairness, having considered the petition states that the assessment order has been passed without considering the submissions of petitioner and without even giving proper notice to petitioner. Mr. Walve states that the assessment order dated 13th August 2021, which is impugned in this petition be set aside and the matter be remanded for denovo consideration.

2 Mr. Gandhi states that since the order has been passed without following the mandatory provisions prescribed under Section 144B of the Income Tax Act 1961, in view of sub-Section 9 of Section 144B, the order becomes *non-est*.

3 Keeping open the rights and contentions of petitioner to raise before the Assessing Officer that he has no authority or jurisdiction to pass any fresh assessment order, we hereby quash and set aside the assessment order dated 13th August 2021 impugned in this petition and remand the matter for

fresh consideration before the concerned authority, who shall pass such order as he deems fit in accordance with law. Consequent notice of demand and penalty show cause notice also stands set aside. We have not expressed any opinion on the merits of the case. The assessment proceedings should be completed within 6 weeks of this order being uploaded in the High Court Website.

4 Petition dismissed.

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