IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.2359 OF 2021

Milind Pankaj Patel ….Petitioner

V/s.

National Faceless Assessment Centre
Delhi & Ors. …Respondents

Mr. Kumar Kale for Petitioner
Mr. Sham V. Walve a/w Mr. Pritish Chatterjee for Respondents-Revenue

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CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ
DATED : 30th NOVEMBER 2021

P.C. :

1 Mr. Walve states that having considered the petition and the assessment order dated 29th September 2021 impugned in the petition for A.Y.-2018-2019, petitioner's grievance that the assessment order has been passed without issuing the draft assessment order, is justified. Mr. Kale states that under Section 144B of the Income Tax Act-1961, if in the assessment order there is a variation prejudicial to the interest of assessee is proposed, the assessee should have been served the draft assessment order calling upon the assessee to show cause why the proposed variation should not be made.

2 In view of what is stated by Mr. Walve petition is allowed in terms of prayer clause (a) which 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 petitioner's case and after going into the legality and propriety thereof, to quash and set*

> *aside the impugned assessment order dated 29th September 2021, passed under Section 143(3) read with Section 144B of the Act (Exhibit J) and the impugned notice of demand dated 29th September 2021, issued under Section 156 of the Act (Exhibit K), the show cause notice dated 29th September 2021, for initiating penalty proceedings under Section 270A and 271AAC of the Act (Exhibit L).”*

The matter is remanded for *denovo* consideration. Respondents shall strictly comply with the procedure prescribed under Section 144B and within 8 weeks pass such order as it deems fit in accordance with law. Before passing such orders, certainly, respondents shall consider the submissions made by petitioner and also grant a personal hearing.

3 Petition disposed.

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