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

**WRIT PETITION NO. 3066 OF 2021**

Shivsamarth Sahakari Pathpedhi Limited ….Petitioner

V/s.

National Faceless Assessment Centre
(Formerly known as National
E-Assessment Centre) and Ors. …Respondents

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Mr. Devendra H. Jain 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 : 8th DECEMBER 2021**

**P.C. :**

1. Mr. Walve states that in the Assessment Order dated 4th May, 2021, that is impugned in this petition there is no reference to any show cause notice cum Draft Assessment Order and therefore, petitioner's grievance that the Assessment Order has been passed without strictly complying with the procedure prescribed under Section 144B of the Income Tax Act, 1961 (the Act) appears to be genuine.

2. Therefore, without going into the merits or other details, the order dated 4th May, 2021 impugned in this petition is quashed and set aside. Consequently, the notice of demand dated 4th May, 2021, issued under Section 156 of the Act and the show cause notice for initiating

penalty proceedings under Section 274 read with Section 270 (A) of the Act also dated 4th May, 2021 are quashed and set aside.

3. The matter is remanded for *denovo* consideration. Respondent is directed to strictly comply with the procedure prescribed under Section 144B of the Act and within eight weeks from today pass the Assessment Order as he deems fit in accordance with law after granting personal hearing to petitioner.

4. Petition disposed.

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