

CWP No.14706 of 2021 (O&M)
Date of decision : 19.08.2021

Bellsonica Auto Component India Pvt. Ltd.

..... Petitioner

versus

Dy. Commissioner of Income Tax,
Circle 1 (1), and another

..... Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MRS.JUSTICE ALKA SARIN**

Present : Mr. S.Vasudevan, Mr. Amrinder Singh and
Mr. Shashank Sharma, Advocates
for the petitioner.

Mr. Tajender Joshi, Advocate for the respondents.

AJAY TEWARI, J. (Oral)

This petition has been filed for quashing the impugned Assessment Order dated 25.06.2021 (Annexure P-1) passed by respondent No.1 and the ground that the assessment order was passed without giving an opportunity of hearing to the petitioner despite a judicial direction from the Income Tax Appellate Tribunal to give an opportunity of hearing to the petitioner before passing an order.

Mr. Tajender Joshi, Advocate has very fairly accepted that infact this has happened and no opportunity of hearing was given to the petitioner.

In this view of the matter the impugned order dated 25.06.2021 (Annexure P-1) is set aside with liberty to the respondent to pass a fresh order after giving an opportunity of hearing to the petitioner as per law.

Petition stands allowed.

Since the main case has been decided, the pending Civil Misc.
Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

19.08.2021

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Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No