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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 5427/2021 & CM APPL. 16831/2021**

LEMON TREE HOTELS LIMITED

..... Petitioner

Through: Mr. Rohit Jain, Advocate with
Mr. Aniket D. Agrawal and
Ms. Manisha Sharma, Advocates.

versus

**NATIONAL FACELESS ASSESSMENT CENTRE DELHI
(EARLIER NATIONAL E-ASSESSMENT CENTRE DELHI) &
ANR.**

..... Respondents

Through: Ms. Vibhooti Malhotra, Advocate
with Mr. Shailendra Singh and
Mr. Udit Sharma, Advocates.

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Date of Decision: 18th August, 2021

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J: (Oral)

1. The petition has been heard by way of video conferencing.
2. Present writ petition has been filed challenging the impugned assessment order, notice of demand and notice for initiation of penalty proceedings dated 22nd April 2021, issued under Section 143(3) read with Section 144B, Section 156 and Section 274 read with Section 270A of the Income Tax Act, 1961 [the Act] for the assessment year [AY] 2018-2019.

3. Learned counsel for the Petitioner states that the impugned Assessment order has been passed in breach of the principles of natural justice. He states that since the matter was complex in terms of facts and law, a request for personal hearing was made to respondent No. 1, via its designated e-portal, on 27th March 2021.

4. He contends that Respondent no. 1 had an obligation to grant a personal hearing to the petitioner in terms of Section 144B(7)(vii) of the Act and since personal hearing was sought and was not granted by respondent no. 1 before passing the impugned assessment order, the same is contrary to law.

5. Ms. Vibhooti Malhotra, learned counsel for the respondents, states that the respondents have no objection if this Court were to set aside the impugned order and remand back the matter to the Assessing Officer for passing a fresh order after following the due procedure.

6. Keeping in view the aforesaid, the impugned assessment order, notice of demand and notice for initiation of penalty proceedings dated 22nd April 2021, issued under Section 143(3) read with Section 144B, Section 156 and Section 274 read with Section 270A of the Act for the assessment year [AY] 2018-2019 are set aside and the matter is remanded back to the Assessing Officer who shall grant an opportunity of hearing to the petitioner and thereafter pass a reasoned order in accordance with law. With the aforesaid direction, the present writ petition and pending application stand disposed of.

7. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail

MANMOHAN, J

NAVIN CHAWLA, J

AUGUST 18, 2021
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