WPA 8280 OF 2022

24.06.2022
Sl no. 5
Ct no. 2
P.M.

Raja Pyne.
- Vs
National Faceless Assessment Centre Delhi (earlier National E-Assessment Centre, Delhi) & Ors.

Mr. Anil Dugar,
Mr. Rajarshi Chatterjee,
Mr. Gobinda Dey,
Mr. Suman Bhattacharya
... for the petitioner
Mr. S. Roy Chowdhury
... for the respondents.

Heard learned advocates appearing for the parties.

By this writ petition, the petitioner has challenged the impugned assessment order dated 25th March, 2022, under Section 147 read with Section 144/144B of the Income Tax Act, 1961 relating to assessment year 2013-2014 on the ground that the same is not sustainable in law for the reason that without compliance of statutory formalities of service of draft assessment upon the petitioner, the impugned assessment order has been passed.

Mr. Roy Chowdhury, learned advocate appearing for the respondents Income Tax authorities concerned was directed to produce the relevant record to establish as to whether draft assessment order was served upon the petitioner or not and the document produced by Mr. Roy Chowdhury does not clearly establishes that actually copy of the draft assessment was served upon the petitioner which is a mandatory statutory requirement under the Income Tax Act, 1961.

Considering the submissions of the parties and facts as appears from record I am of the view that the aforesaid impugned assessment order is liable to be set aside and the matter is remanded back to the Assessing Officer concerned to pass a fresh assessment order after serving a copy of the draft assessment order within seven days from date and petitioner will file objection or reply to the same within seven days from the date of receipt of such draft assessment. The Assessing officer concerned shall consider and dispose of the objection to the draft assessment, if so filed in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorized representatives, within four weeks from the date of receipt of such objection.

With this observation and direction this writ petition being WPA 8280 of 2022 stands disposed of.

(Md. Nizamuddin, J.)