09.06.2022.
p.b.
Sl. No.14.

W.P.A. 8715 of 2022

Swastik Township Pvt. Ltd.
Vs.
Union of India & Ors.

Mr. Pranit Bag,
Mr. Brijesh Kumar Singh.
........for the petitioner.
Mr. Om Narayan Rai.
.........for the UOI.

The affidavit of service filed in Court today be kept with the record.

Heard learned advocates appearing for the parties.

Petitioner has challenged the impugned order dated 31st March, 2022 under Section 147 read with Section 144B of the Income Tax Act, 1961, relating to Assessment Year 2013-14, on the ground that the same has been passed in violation of principle of natural justice by not providing effective opportunity to file objection to the draft assessment dated 30th March, 2022 which was signed by the Assessing Officer as appears from record on 30th March, 2022 at 14:31:57 hours and by which petitioner was asked to give response to the same on the same day itself by 23:59 hours.

Considering the submission of the parties, the aforesaid impugned order dated 31st March, 2022 is set aside and the matter is remanded back to the Assessing

Officer concerned to pass a fresh order after giving an opportunity to the petitioner to file objection to the draft assessment which shall be filed by the petitioner in the official portal within seven days from date and the same shall be considered by the Assessing Officer concerned in accordance with law and fresh order under Section 147 will be passed after giving an opportunity of hearing to the petitioner.

It is clarified that this Court has not gone into the merit of the impugned assessment order and the same has been set aside only on the ground of violation of principle of natural justice and the Assessing Officer conerned shall pass fresh assessment order strictly in accordance with law.

With this observation and direction, this writ petition being WPA 8715 of 2022 sands disposed of.

**(Md. Nizamuddin, J.)**