20.09.2022.
p.b.
Sl. No.14.

W.P.A. 20131 of 2022

Sri Nimish Gadodia
Vs.
Union of India & Ors.

Mr. Kumarjit Banerjee,
Ms. Sanchari Chakraborty,
Ms. Abishikta Choudhury.
.........for the petitioner.
Mr. Aryak Dutt.
.........for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned orders dated 30th May, 2022, relating to the assessment years 2017-2018, 2018-2019, 2019-2020 and 2020-2021, rejecting the petitioner's application under Section 270AA(2) of the Income Tax Act, 1961, on the ground of violation of principle of natural justice by not affording the petitioner any opportunity of hearing before passing such impugned orders and petitioner further contends that the aforesaid impugned order is a non-speaking order and are also contrary to the view taken by the Hon'ble Delhi High Court in the case of Prem Brothers Infrastructure LLP Vs. National Faceless Assessment Centre & Anr. reported in 2022 SCC Online Delhi 1666.

Considering the facts and circumstances of this case and submission of the parties and without going into the merit of the aforesaid application under Section 270AA(2) of the Act, I am setting aside the same on the ground of violation of principle of natural justice and the matters are remanded back to the assessing officer concerned to pass a reasoned and speaking order in accordance with law after giving an opportunity of hearing to the petitioner or its authorized representatives and at the time of hearing, assessing officer concerned shall also consider the aforesaid judgment relied on by the petitioner. The assessing officer concerned shall issue a proper notice of hearing and pass a fresh order on the aforesaid application within four weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA No.20131 of 2022 is disposed of.

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