

30.11.2022.
p.b.
Sl. No.20.

WPA 24217 of 2022

Sri Nimish Gadodia
Vs.
Union of India & Ors.

Mr. Kumarjit Banerjee,
Ms. Sanchari Chakraborty,
Advocate Tanishka Khandewal.
.....for the petitioner.

Mr. Aryak Dutt.
.....for the UOI.

Heard learned advocates appearing for the parties.

This is the second writ petition arising out of the same cause of action. It appears from record that earlier, petitioner had filed a writ petition being WPA 20131 of 2022 which was disposed of on 20th September, 2022 by this Court by passing the order directing the assessing officer to afford an opportunity of personal hearing to the petitioner and also to consider the judgment of the Hon'ble Delhi High Court in the case of Prem Brothers Infrastructure LLP Vs. National Faceless Assessment Centre & Anr. In compliance of the said order, the assessing officer has passed the impugned order dated 17th October, 2022 being Annexure P1 to the writ petition. I have perused the same and appreciating the reasons recorded therein, I am of the view that it is not a case

where no opportunity of hearing was given to the petitioner before passing the impugned order or there is any violation of principle of natural justice or the impugned order is without jurisdiction. Furthermore, I find it is not a case which falls under the category of cases of non-speaking order and I find that the impugned order is well reasoned order.

In view of the discussions made above, I am not inclined to interfere with the aforesaid impugned order dated 17th October, 2022. Accordingly, the writ petition being WPA 24217 of 2022 is dismissed.

(Md. Nizamuddin, J.)