

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 10701 of 2022

Jaidurga Construction

....

Petitioner

Mr. Sidhartha Ray, Advocate

-versus-

***Income Tax Officer, National Faceless
Assessment Centre, Delhi and Others***

....

Opposite Parties

Mr. S.S. Mohapatra, Senior Standing Counsel

CORAM:

THE CHIEF JUSTICE

JUSTICE R.K. PATTANAİK

ORDER

02.05.2022

Order No.

01. 1. On being mentioned, the matter is taken up today.
2. It is seen that the impugned assessment order dated 31st March, 2022 passed by the Assessing Officer (AO), National Faceless Assessment Center, Delhi under Section 147 of the Income Tax Act, 1961 read with Section 144B thereof was preceded by a show cause notice (SCN) dated 29th March, 2022, i.e. two days earlier. The date of hearing was fixed to 30th March, 2022 which is just one day after the SCN.
3. It appears that there was no time for the Assessee to even properly respond to the SCN. On the ground that there was inadequate time for the Assessee to even prepare for the assessment hearing, the Court considers it appropriate to set aside

the impugned assessment order dated 31st March, 2022 (Annexure-10) and remand the matter to the AO for a fresh hearing for which purpose the matter will now be listed before the AO on 22nd June, 2022 on which date the Assessee shall remain present through his authorized representative. The Assessee will be permitted to file a written note of submissions including the grounds that have been urged in the present petition including those noted in this order. The AO, after hearing the Petitioner, will pass a fresh assessment order in accordance with law dealing with all the issues raised by the Petitioner in his written submissions. Needless to state that the Assessee will cooperate with the AO, so that he may pass a fresh assessment order as early as possible.

4. The writ petition is disposed of in the above terms.

5. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Jena/Secy.