IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.15711 of 2022

Kartika Chandra Khuntia & Sons .... ***Petitioner***
Mr. R.P. Kar, Advocate

-versus-

Principal Commissioner of Income Tax, Bhubaneswar-1 and others .... ***Opp. Parties***

Mr. Mr. T.K. Satapathy, Sr. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K.PATTANAIK

ORDER
06.07.2022

Order No.	
02.	1. The impugned assessment order is dated 10th September, 2021. It is further seen preceding such order that two notices dated 3rd February and 23rd February 2021 were issued to the Assessee under Section 142(1) of the Income Tax Act, 1961 (IT Act). In paragraph 4 of the impugned order it is stated that since the Assessee was 'non responsive', notices were delivered physically by the verification unit on 9th September, 2021 and were acknowledged to have been received by one Mr. Budhadev Khuntia, one of the partners of the Assessee partnership firm.
	2. Even assuming all of the above facts to be correct, with the show cause notice with the draft assessment order, dated 5th September, 2021 being served only on 9th September, 2021, passing of the impugned assessment on 10th September, 2021 which was the very next date shows that only one day's time was

given to the Assessee to respond to the notice. This was obviously inadequate by any standards.

3. On that short ground, the Court sets aside the impugned assessment order and remands the matter to the National Faceless Assessment Centre, Delhi for a fresh hearing for which purpose the matter will be taken up there on 22nd August, 2022. It will be open to the Petitioner to make a request for physical hearing in accordance with law. The fresh assessment order after hearing the Petitioner will be passed within a period of two months thereafter.

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

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

KC Bisoi