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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 6921 OF 2021

Akshar Land Developers Pvt. Ltd.

....Petitioner

V/s.

National Faceless Assessment
Centre, Delhi and Anr.

...Respondents

Ms. Ritika Agarwal a/w Ms. Rajshree Mukherjee i/b ACE Legal for
Petitioner.

Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATED : 11th JANUARY, 2022

PC. :

1. Mr. Suresh Kumar, counsel for respondents and as an Officer of the Court, in fairness states that the grievance of petitioner that income tax portal was blocked and hence petitioner was unable to file detailed submissions disputing the levy of penalty appears to be a justified reason and therefore, the Court may grant prayer clause - (a) and remand the matter for *denovo* consideration. Prayer clause - (a) reads as under :

(a) To issue writ of Mandamus or direction or order in the nature of Mandamus or writ of Certiorari and such other writ under Article 226 of the Constitution of India quashing the order dated 20/09/2021 passed u/s. 271D of the Act by Respondent no.1 being "Exhibit - D".

2. In view of the above, we hereby grant prayer clause - (a) quoted above and remand the matter for *denovo* consideration with a

direction to the concerned authority to consider all the submissions made by petitioner and also granting a personal hearing. Notice about personal hearing shall be given atleast seven days in advance and the order, after complying with the procedure required, shall be passed within twelve weeks of this order getting uploaded.

3. Petition disposed.

(N. J. JAMADAR, J.)

(K.R. SHRIRAM, J.)