IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 403 OF 2022

Sumer Radius Realty Pvt Ltd. ….Petitioner

V/s.

The Assessing Authority National Facelss Assessment Centre, Delhi & Anr …Respondents

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Mr. Nishit M Gandhi for Petitioner
Mr. Suresh Kumar for Respondents

CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ
DATED : 28th MARCH 2022

P.C. :

1 One of the grounds raised by petitioner is that the assessment order dated 2nd September 2021 has been passed without following the mandatory requirements of Section 144B of the Income Tax Act 1961 (the said Act), in as much as, no draft assessment order was provided to petitioner to show cause. There is an averment to that effect in paragraph 11 of the petition. No reply has been filed though, petition was earlier listed on 23rd February 2022. Even in the assessment order impugned in the petition, there is nothing to indicate that such draft assessment order as prescribed under Section 144B was provided to petitioner.

2 In the circumstances, in our view, the assessment could not have been completed. Therefore, the assessment order dated 2nd September 2021 is hereby quashed and set aside and matter is remanded for denovo consideration to respondent that they shall strictly comply with the

requirements of Section 144B of the Act. The assessment proceedings to be completed on or before 30th June 2022.

3 We clarify that we have not made any observations on the merits of the case.

4 Petition disposed.

(N. R. BORKAR, J.) **(K.R. SHRIRAM, J.)**