IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.1625 OF 2022

Chhagan Chandrakant Bhujbal
having address at 5th Floor,
Militia Apartment,
MatharPakhadi Road, Mazgaon,
Mumbai-400 010. … Petitioner

Versus

Union of India
Through the Secretary, Ministry
of Finance, Department of Revenue,
North Block, Secretariat Building
New Delhi-110 001.

2 The Income Tax Officer-Ward
20(1)(3), Mumbai
having his office at Room No.124,
1st Floor Piramal Chamber,
Lal Baug, Parel, Mumbai-400 012.

3. The Additional Joint/Deputy
/Assistant Commissioner of Income
Tax/Income-Tax Officer National
e-Assessment Centre,
having his office at Room No.401,
2nd Floor, E-Stamp, Jawaharlal Nehru
Stadium, Delhi-110 003.

4. The Principal Commissioner of Income
Tax-20, Mumbai having office at
PC-418, Piramal Chambers, Lalbaug,
Mumbai-400 012. … Respondents

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Mr. Mahavir Jain a/w Ms. Neha Anchlia for the Petitioner.
Mr. Akhileshwar Sharma for the Respondents.

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**CORAM : DHIRAJ SINGH THAKUR &
ABHAY AHUJA, JJ.**

DATE : 22 AUGUST 2022

P. C. :

. In the present Petition, the Petitioner challenges the Order of the Revenue dated 3 February 2022 passed by the assessing Authority under Section 147 read with Section 144B of the Income Tax Act ("Act"), on the ground that the impugned Order was passed in violation of the principles of natural justice inasmuch as despite having requested for an opportunity of personal hearing in the matter, consequent upon, issuance of show cause notice dated 25 January 2022, the same was denied on the plea that no request had been made by clicking the 'Seek Video Conferencing button in the e-proceedings tab on the efiling portal.

2 In the response filed by the Revenue, the stand taken is that clause 'c' of the show cause notice had itself clearly informed the Petitioner about the procedure that was required to be followed by the Petitioner for making a request of personal hearing. In this regard clause 'c' is reproduced hereinunder :

> "If required, after filing written reply you may request for personal hearing so as to make oral submissions or present your case. The request can only be made by clicking the Seek Video Conferencing button available against the SCN, in the view notices of this proceeding in the e-proceedings tab on efiling portal. The request can be made only before expiry of compliance date & time. On approval of request, personal hearing shall be conducted exclusively through video conference."

3 It was urged that the show cause notice was clear in terms that the

request could be made only by clicking the Seek Video Conferencing button on efiling portal and that there was no occasion left for the assessee to claim that he could not follow the procedure prescribed for making a request in a system, which was prescribed to promote an efficient and effective tech administration. It was also urged that neither the condition aforesaid has been challenged in the present Petition nor is any reason expressed as to why prescribed clause ‘c’ could not be adhered to by the Petitioner.

However, during the course of arguments, learned Counsel for the Petitioner informed this Court that the Petitioner has also preferred an appeal against the Order impugned in the present Petition. If that be so and the Petitioner having already availed an alternate remedy, we do not wish to entertain the present Petition which is, accordingly, dismissed.

(ABHAY AHUJA, J.) **(DHIRAJ SINGH THAKUR, J.)**

RAJESH VASANT CHITTEWAN

Digitally signed by RAJESH VASANT CHITTEWAN
Date: 2022.09.06 12:43:09 +0530