

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

**WRIT PETITION NO. 1103 OF 2021**

Chheda Jewellers Private Limited

....Petitioner

V/s.

National Faceless Assessment Centre  
and Ors.

...Respondents

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Mr. Prakash Shah i/b Mr. Dharan V. Gandhi for Petitioner.  
Mr. Suresh Kumar for Respondents.

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**CORAM : K.R. SHRIRAM &  
R.N. LADDHA, JJ.  
DATED : 5<sup>th</sup> JANUARY, 2022**

**P.C. :**

1. We have heard the counsel and we are satisfied that respondents have been absolutely unfair in giving such a short time to respond to the draft assessment order dated 16<sup>th</sup> April, 2021. 16<sup>th</sup> April, 2021 was Friday and Mr. Shah states that show cause notice was received at 23.09 hours on 16<sup>th</sup> April, 2021 and respondent expected petitioner to respond by 23.59 hours of 19<sup>th</sup> April, 2021. In effect respondent gave petitioner only one working day notice.

2. In the circumstances, we hereby quash the assessment order passed on 20<sup>th</sup> April, 2021 with a warning to respondents that they will be saddled with substantial cost if they continue to pass such assessment orders by not giving reasonable opportunity to assessee to respond. We are

refraining from passing such a direction hoping that the officers of respondent will see reason.

3. Respondent is directed to provide a link to petitioner within two weeks of this order being uploaded to which petitioner can upload its submissions and documents and thereafter respondent may pass such order as it deems fit in accordance with law but after giving personal hearing to petitioner. Notice for personal hearing shall be given atleast one week in advance. The assessment process to be completed within 12 weeks from the day this order is uploaded.

4. Petition disposed.

**(R.N. LADDHA, J.)**

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