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

WRIT PETITION NO.2049 OF 2021

Mudaliar and Sons Hotels Pvt. Ltd. ….Petitioner

V/s.

National Faceless Assessment Centre, Delhi & Anr. ….Respondents

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Ms. Kavita Jha i/b. Vaish Associates for petitioner.
Mr. Suresh Kumar for respondents.

CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ.
DATED : 13th JANUARY 2022

P.C. :

1 Mr. Suresh Kumar, counsel for respondents and as an Officer of the Court, in fairness states that the grievance of petitioner that the assessment order dated 13th August 2021 was passed without giving notice to petitioner with draft assessment order/petitioner never received any draft assessment order 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) a writ in the nature of certiorari, or any other appropriate writ, direction or order for quashing the assessment order dated 13.08.2021 passed by respondent no.1 under Section 143(3) read with Section 144B for assessment year 2018-19 and accompanying notice of demand issued under Section 156 as well as notice for initiating penalty proceedings under Section 270A of the Income Tax Act, 1961.*

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 pass the assessment order and strictly comply with the mandatory provisions prescribed under Section 144 (B) of the Income Tax Act, 1961 including considering 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 assessment order, after complying with the procedure required, shall be passed within twelve weeks of this order getting uploaded.

3 Petition disposed.

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