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

WRIT PETITION NO. 3636 OF 2021

A. P. Properties ... Petitioner.

Vs.

National Faceless Assessment Centre
And 2 Others. ...Respondents.

Mr. K. Gopal, Advocate a/w. Mr. Jitendra Singh for Petitioner.
Mr. Sham V. Walve, Advocate for Respondents - Revenue.

CORAM : K.R. SHRIRAM & R.N. LADDHA, JJ.
DATED : JANUARY 04, 2022

(Through Video Conferencing)

P.C. :

1. Mr. Walve, as an Officer of the Court, in fairness states that the grievance raised by Petitioner that opportunity of personal hearing was not granted, but due to some technical error hearing could not take place is justified and suggests that the Court may quash the Notice issued under section 148 of the Income Tax Act, and the show cause notice for initiating penalty proceedings as well as notice of demand received, and remand the matter for de-novo consideration.

2. Mr. Jain for Petitioner has no objection.

3. Therefore, the impugned assessment order passed under section 143(3) read with section 144B dated 21.09.2021 and the impugned notice of demand issued under section 156 dated 21.09.2021, show cause notice for initiating penalty

proceedings under section 274 read with section 270A dated 21.09.2021, are quashed and set aside.

4. Matter is remanded for de-novo consideration.

5. Respondents is directed to strictly comply with the mandatory provisions of Section 144B of the Income Tax Act, 1961 and also grant personal hearing before passing the assessment order, within twelve weeks from today.

6. Respondents shall give at least 7 days advance notice for personal hearing to the Petitioner.

7. Petition is disposed with no order as to costs.

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

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