

**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

CWP-9810-2022 (O&M)

Date of Decision:25.05.2022

Mukesh Mittal

.....Petitioner

Versus

National Faceless Assessment Centre and others

.....Respondents

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

HON'BLE MR. JUSTICE PANKAJ JAIN

Present:- Mr. Divya Suri, Advocate and
Mr. Sachin Bhardwaj, Advocate for the petitioner.

Mr. Rajesh Katoch Sr. Standing Counsel and
Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel
for respondents No.2 and 3.

TEJINDER SINGH DHINDSA J.(Oral)

The instant writ petition is directed against the re-assessment order dated 31.03.2022 (Annexure P-11) passed under Section 147 read with Section 144-B of the Income Tax Act 1961. In the writ petition one of the primary grounds of challenge raised was that the impugned order has been passed in undue haste and in negation of the principles of natural justice.

The specific averments in such regard are contained in Ground B of Para 18 to the effect that the draft assessment order/show cause notice dated 30.03.2022 (Annexure P-9) was issued to the petitioner at 20.42 P.M. calling upon the assessee to furnish a reply on the same date itself i.e.30.03.2022 by 23.59 P.M. and the final order has been passed on the next day i.e. 31.03.2022.

The petition had come up for preliminary hearing before us on 17.05.2022 and on such short ground we had called upon Mr. Rajesh Katoch, Sr. Standing Counsel for respondents No.2 and 3 to complete instructions.

During the course of resumed hearing today the factual premise as noticed hereinabove and as contained in ground B of Para 18 is not disputed.

There would be no gainsaying the assessee ought to have been furnished a reasonable time to respond to the draft assessment order/show cause notice so as to comply with the principles of natural justice. The same would also be consonance with a fair and transparent procedure.

In view of the above and without opining on the merits of the case, the impugned re-assessment order dated 31.03.2022 (Annexure P-11) is set aside.

Liberty is granted to the respondents to proceed afresh in the matter as regards framing of re-assessment order *de novo* from the stage of issuance of the draft assessment order/show cause notice dated 30.03.2022 and conclude proceedings within a period of four months from today after affording due and adequate opportunity to the assessee.

At the cost of repetition, it is clarified that the impugned re-assessment order dated 31.03.2022 (Annexure P-11) has been set aside only on the ground that due opportunity had not been afforded to the assessee to respond to the draft assessment order/show cause notice dated 30.03.2022 and this Court has not delved into the merits of the case.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

25.05.2022

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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No