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

**CWP-9900-2022 (O&M)
Date of Decision:20.09.2022**

Tanu Jain

.......Petitioner

Versus

National Faceless Assessment Centre and others

......Respondents

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE DEEPAK MANCHANDA**

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

Mr. Rajesh Katoch Sr. Standing Counsel and
Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel
for respondents.

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**TEJINDER SINGH DHINDSA J.(Oral)**

Challenge in the instant writ petition is to the re-assessment order dated 30.03.2022 (Anenxure P-13) under Section 147 read with Section 144-B of the Income Tax Act, 1961.

The precise case projected on behalf of the petitioner is 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 have been made in Para 20 Ground B to the effect that the draft assessment order/show cause notice dated 29.03.2022 (Annexure P-12) was issued to the petitioner at 4.59 A.M. calling upon the assessee to furnish a reply on the same date i.e. 29.03.2022 by 23.59 P.M. and the impugned re-assessment order was passed on the very next day i.e. 30.03.2022.

The instant writ petition had come up for preliminary hearing before this Court on 11.05.2022.

On the next date of hearing i.e.10.08.2022, Mr. Rajesh Katoch, learned Senior Standing Counsel had entered appearance on behalf of respondents and has sought time to complete instructions.

Even though a reply to the writ petition has not been filed yet learned counsel representing the respondents during the course of hearing does not dispute the factual premise that has been asserted in the petition and particularly with regard to averments made in para 20 Ground B.

There would be no gainsaying that 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 inconsonance 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 30.03.2022 (Annexure P-13) 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 29.03.2022 and conclude proceedings within a period of six months from today after affording due and adequate opportunity to the assessee.

It is, however, clarified that the impugned re-assessment order dated 30.03.2022 (Annexure P-13) 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 29.03.2022 and this Court has not delved into the merits of the case.

Disposed of.

**(TEJINDER SINGH DHINDSA)**
**JUDGE**

**(DEEPAK MANCHANDA)**
**JUDGE**

**20.09.2022**
*shweta*

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|---|---|---|
| Whether speaking/reasoned | : | Yes/No |
| Whether reportable | : | Yes/No |