IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-13259-2022 (O&M)
Date of decision: 15.12.2022

Harsha Goyal ... Petitioner

vs.

The Income Tax Officer & another ... Respondents

CORAM: - HON'BLE MR JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE SANJIV BERRY

Present: - Mr. Saurabh Kapoor, Advocate and
Ms. Savi, Advocate for the petitioner.

Mr. Varun Issar, Jr. Standing counsel for the respondents.

...

TEJINDER SINGH DHINDSA, J. (ORAL).

CM-19744-CWP-2022:

Application is allowed as prayed for.

The accompanying short reply on behalf of the respondents along with Annexure R-1 is taken on record.

Complete copy stands furnished to counsel opposite.

Application is disposed of.

Main case:

Instant writ petition was directed against the assessment order dated 30.03.2022 (Annexure P-25) pertaining to the assessment year 2015-16 as also consequential demand notice dated 30.03.2022 (Annexure P-26) and penalty notice dated 30.03.2022 (Annexure P-27).

We have heard counsel for the parties.

Mr. Varun Issar, learned Junior Standing counsel for the respondents very fairly concedes before us and makes a reference to the avements made in the written statement, which would reflect that there has been a gross violation of the principles of natural justice inasmuch as the assessment order was passed in haste and e-proceedings on the Income Tax portal were closed even prior to the time line drawn and as such without considering the reply/objections that had been preferred by the petitioner/ assessee against the draft assessment order/show cause notice.

We are of the considered view that a clear case for remand is made out.

The impugned assessment order dated 30.03.2022 (Annexure P-25) as also all subsequent proceedings emanating therefrom are quashed on account of violation of the natural justice.

Matter is remanded back to competent authority to proceed afresh as regards framing of assessment order but after due consideration of the reply/objections dated 29.03.2022 (Annexure P-21).

Writ petition is disposed of in the aforesaid terms.

It is clarified that we have not examined the issue on merits.

(TEJINDER SINGH DHINDSA)
JUDGE

(SANJIV BERRY)
JUDGE

15.12.2022
harjeet

(i) Whether speaking/non speaking? Yes/no

(ii) Whether reportable/non reportable? Yes/no