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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 13656/2022 & CM APPL.41645/2022**

I MONEY WALLET PRIVATE LTD ..... Petitioner

Through: Mr.Sparsh Bhargava, Advocate.

versus

NATIONAL FACELESS ASSESSMENT CENTRE & ANR. ..... Respondents

Through: Mr.Sanjay Kumar, Advocate with Ms.Easha Kadian, Advocate.

% Date of Decision: 21st September, 2022

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

JUDGMENT

MANMOHAN, J (Oral):

1. Present Writ Petition has been filed seeking issuance of directions to Respondents to open the online portal to enable the Petitioner to file its reply and submission for the assessment year 2020-21 and grant personal hearing before passing any order. Petitioner also prays for restraining the Respondents from giving effect to the show cause notice dated 8th September, 2022 issued under Section 143(2) read with Section 144B of the Income Tax Act, 1961 (‘the Act’).

2. Learned counsel for the Petitioner states that the Respondents have erred in closing the portal for submission of reply and in not granting any personal hearing, despite a specific request for the same during the

assessment proceedings for the assessment year 2020-21 under the Faceless Assessment Scheme. He states that during the scrutiny assessment proceedings, the Respondents vide notice dated 31st August, 2022 issued under Section 142(1) directed the Petitioner to file its response by 5th September, 2022. He states that the Petitioner was given less than seven days to file its response to the aforementioned notice, without appreciating that as per the Standard Operating Procedure ('SOP') issued for faceless assessment, the minimum period of seven days has to be provided to the assessee to file its response to the subsequent notices issued during the assessment proceedings. He further states that due to lack of time, the Petitioner vide the letter dated 5th September, 2022 requested for adjournment till 15th September, 2022, which has not been decided by the Respondents. He states that the petitioner on 10th September, 2022 while submitting its reply to the notice dated 31st August, 2022, noticed that the Respondents have issued a show cause notice dated 8th September, 2022 proposing additions of Rs.36 Crores approx. and directing the Petitioner to file its response to the same by 15th September, 2022. He also states that on 15th September, 2022, the Petitioner failed to upload its response due to technical error as the portal was showing that the response page has been closed on 5th September, 2022 itself. He states that the Petitioner raised a grievance, but the same has not been dealt with by the Respondents.

3. Issue notice. Mr.Sanjay Kumar, learned counsel for the respondents-revenue, accepts notice. He prays for some time to obtain instructions.

4. However, keeping in view the fact that the last date of passing the assessment order is 30th September, 2022, this Court disposes of the present writ petition along with the interim application by directing the respondents

to open the online portal till 23rd September, 2022 so that the petitioner can file its reply and submission for assessment year 2020-21.

5. In the event the petitioner has a problem in uploading its reply and submission for the assessment year 2020-21, the petitioner can e-mail the same to the Jurisdictional Assessing Officer on or before 24th September, 2022.

6. Also, as the issue of personal hearing has been settled in the case of ***Bharat Aluminium Company Ltd. vs. Union of India & Ors., [2022] 134 taxmann.com 187 (Delhi)***, this Court directs the National Faceless Assessment Centre to grant a virtual hearing to the petitioner on 27th September, 2022.

7. Registry is directed to e-mail copies of the order passed today to both learned counsel for the parties by 22nd September, 2022.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

SEPTEMBER 21, 2022
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