IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15620 of 2022

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Hindustan Media Ventures Limited a Company incorporated under the Companies Act, 1956 having its Head Office at Searchlight Building, Budh Marg, Patna 800001, through its Assistant Manager Legal Shri Himanshu Kumar Pandey (Male) (aged about 32 Years) Son of Sri Jay Bhadra Pandey, resident of Raily Bazar, Ramnagar, West Champaran, BIhar-845106.

... ... Petitioner/s

Versus

National Faceless Assessment Centre Delhi.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate
For the Respondent/s	:	Mr. Archana Sinha @ Archana Shahi, Sr. SC

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MADHURESH PRASAD

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 13-04-2023

The petitioner is before us alleging that he was not given opportunity of video conferencing, as is required in the faceless assessment procedure now introduced under Section 144B (6) (viii) of the Income Tax Act, 1961.

It is the specific contention of the assessee that he had filed an objection and on the portal, he had affirmed the requirement of a video conferencing which, however, was not granted.

A reading of Annexure-10 clearly indicates that there was no hearing by video conferencing.

We directed learned senior standing counsel for the

Government of India (Taxes) to get instructions.

On instructions, learned senior standing counsel very fairly submits that in fact there was no video conferencing granted and it was a lapse on the part of the Assessing Authority.

In such circumstances, we set aside Annexure-10 series, which are the assessment orders and demand notices. We direct the Assessing Officer to fix a date, issue notice to the petitioner for video conferencing, hear the petitioner and complete the assessment.

Writ application stands allowed.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

Sumit/Shashank-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	18.04.2023
Transmission Date	NA