IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.17590 of 2022

Shankar Motors Private Limited a company incorporated under the Companies Act, 1956 having its Head Office at Plot No. CI, Industrial Area Patliputra, Patna 800013, through its Director Shyam Sunder Khadria (Male) (aged about 75 years), son of Late Prahlad Rai Khadria resident of 201 Ravi Mansion, Tarkeshwar Path, Opp. Vindhyachal Apartment, East Boring Canal Road, Patna, Bihar-800001.

... ... Petitioner/s

Versus

Assessment Unit Income Tax Department.

... ... Respondent/s

Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate

For the Respondent/s : Mr. Archana Sinha @ Archana Shahi, Sr. SC

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 13-04-2023

The petitioner, in the present case, is aggrieved with the fact that there was no effective video conferencing for the purpose of hearing given to him by the Assessment Authority, as is required under Section 144B (6) (viii) of the Income Tax Act.

Learned senior standing counsel for the Government of India (Taxes) has specifically pointed out from Annexure-11 that a video conferencing was afforded on 21.09.2022 at 03:00 PM. However, the notice was uploaded on the portal only at 11:30 PM on 20.09.2022 i.e. just previous day.

It is hence the petitioner was not able to avail of the video conferencing opportunity given by the Assessing Authority, effectively. Though the petitioner appeared in the video conferencing, he was not able to argue the matter effectively.

Learned senior standing counsel, who was directed to get instructions, fairly submits that the facts, as seen from Annexure-11, are in fact correct and that it would be ensured that the Assessing Officer does not repeat such issuance of notices on the previous day.

We also have to caution the Authorities, in so far as issuing such notices, when it would be appropriate that at least seven days notice is given when hearing is carried out through video conferencing as required under the faceless assessment procedure.

In the present case, on the facts disclosed, we set aside Annexure-14 series of assessment orders and demand notices and direct the Income Tax Authority 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**