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WPA 188 of 2023

Alloys & Metals(India) & Anr.
Vs
Assessment Unit, Income Tax Department, National Faceless Assessment Centre, New Delhi.

Mr. Pranit Bg,
Mr. Asim Choudhury,
Mr. Sohan Sen,
Mr. Akshra Shukla
... For the Petitioners.
Mr. Om Narayan Rai
... For the Respondent.

By this writ petition, petitioner has challenged the impugned assessment order dated 21st December, 2022, passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 relating to the assessment year 2021-2022 on the ground of the same being in violation of principle of natural justice by neither considering nor rejecting the adjournment petition filed by the petitioner nor taking into consideration the response filed to the show-cause-notice and that the order is perverse to the extent that it has been recorded that no response has been filed and all these allegations by the petitioner have been substantiated by documents which are part of the record in this writ petition.

Mr. Rai, learned Advocate appearing for the respondent/Income Tax Authority is not in a position to contradict the documents annexed to the writ petition substantiating the petitioners' aforesaid allegations.

Considering the facts and circumstances of the case as appears from record and submission of the parties, this writ petition being WPA 188 of 2023 is disposed of by setting aside the impugned order dated 21st December, 2022, on the ground of violation of principles of natural justice without going into the merits of the assessment order itself and the matter is remanded back to the Assessing Officer concerned to re-consider the matter and pass a fresh assessment order by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioners or its authorised representative and by taking into consideration the reply filed by the petitioners in response to the show-cause-notice in question, within a period of eight weeks from the date of communication of this order.

In view of the setting aside of the impugned assesment order, all legal consequences will follow.

(Md. Nizamuddin, J.)