IN THE HIGH COURT OF JUDICATURE AT BOMBAY
APPELLATE SIDE CIVIL JURISDICTION

WRIT PETITION NO.12588 OF 2022

RBL Bank Ltd., .. Petitioner.
v/s.
Deputy Commissioner of Income Tax
Circle-1, Kolhapur
& Others .. Respondents.

Mr. S. Sriram i/b. Sriram Sridharan, for Petitioner.
Mr. Suresh Kumar, for Respondents.

CORAM: K. R. SHRIRAM &
FIRDOSH P. POONIWALLA,JJ.
DATED : 8th AUGUST 2023.

P.C:-

Mr. Suresh Kumar, as an Officer of the Court, in fairness, states that Petitioner is justified in raising grievance that no personal hearing was granted before the impugned order dated 24th September 2022 came to be passed. Mr. Suresh Kumar also relies on paragraph 4.2 of the affidavit-in-reply filed by one Mr. Vaibhav Dhere affirmed on 13th December 2022 where it is stated that order-sheet details and case-history noting of the assessment proceedings in ITBA in this case that the requests for e-hearing through Video Conferencing made by Petitioner on 4th January 2022 and 14th September 2022 were not complied with by National Faceless Assessment Centre.

2 In the circumstances, impugned Assessment Order dated 24th September 2022 is hereby quashed and set aside and the matter is remanded for *de-novo* hearing to the Faceless Assessing Officer.

3 Consequently, the notice of demand dated 24th September 2022 issued under Section 156 of the Income Tax Act,1961 (the Act) and notice of penalty issued under Section 274 r/w. Section 270A of the Act also dated 24th September 2022 are quashed and set aside.

4 Faceless Assessing Officer shall pass a reasoned order after granting a personal hearing to Petitioner, notice whereof shall be communicated atleast seven working days in advance. The Assessment Order to be passed within twelve weeks from the date this order is uploaded.

5 Petition disposed. There shall be no order as to costs.

6 We clarify that we have not made any observations on the merits of the Petition.

(FIRDOSH P. POONIWALLA,J.) **(K. R. SHRIRAM,J.)**