IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 5089 OF 2022

Ashtnidhi Developers .. Petitioner
v/s.
National Faceless Assessment
Centre & Ors. .. Respondents

…

Ms. Sneha Sarbhushan a/w Rachna Bhanushali i/b. Acelegal for petitioner.

Mr. Suresh Kumar for respondents.

…

CORAM : DHIRAJ SINGH THAKUR &
KAMAL KHATA, JJ.
DATED : 25TH APRIL 2023.

P.C. :

1. The Order of Assessment dated 30th March 2022 is challenged primarily on the ground that no opportunity of personal hearing had been granted despite requests made in that regard in terms of Section 144B(7)(vii) of the Income Tax Act, 1961 ("the Act"). This fact has not been denied by the Revenue in the response which has been filed by them.

2. Be that as it may, there is a admission with regard to the violation of statutory provisions under Section 144B(7)(vii) of the Act. The Order of Assessment impugned in this petition is accordingly set aside. The matter is remanded to Faceless Assessing Officer to pass an order afresh after granting to the petitioner a personal hearing. Requisite orders be passed in four months.

3. Petition is disposed of in the above terms.

(KAMAL KHATA, J.) **(DHIRAJ SINGH THAKUR, J.)**