IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.7293 OF 2021

Mr. Yogesh Mangalsen Behl
Age : 58 years. Occ. Business,
Residing at :Vrindavan, S. No.169,
Opp. Ganga Skies,
Sant Tukaram Nagar, Pimpri,
Pune-411 018 ... Petitioner

Versus

1. Union of India
Through the Ministry of Finance,
Department of Revenue,
Room No.46, North Block,
New Delhi-110 001

2. The Assistant Commissioner of
Income Tax Circle 8, Akurdi, Pune,
Pratyakshakar Bhavan, Dr. Ambedkar
Marg, Near Akurdi Railway Station,
Pune-411 044

3. National Faceless Assessment Centre,
Delhi
Through Principal Chief Commissioner
of Income Tax (NaFAC), Delhi
Situated at North Block,
New Delhi-110 001.

4. The Principal Commissioner of
Income Tax-3, Pune,
Third Floor, Income Tax Office,
PMT Building, Shankar Sheth
Road, Pune-411 037. ... Respondents

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Mr. Sanket S. Bora a/w Vidhi Punamiya and Archana Shetty i/b Mr. Deepak Sharma for the Petitioner.

Mr. Suresh Kumar for the Respondents.

* * *

CORAM : DHIRAJ SINGH THAKUR &
KAMAL KHATA, JJ.

DATE : 5 JANUARY 2023

P.C.

. The Petitioner challenges the Order of assessment dated 8 September 2011 passed under Section 143(3) of the Income Tax Act, 1961 ("the Act") as being in contravention to the procedure prescribed under Section 144B(1)(xvi) of the Act. It is stated that after passing of the draft Order, objections were filed by the Petitioner, pursuant to which, a fresh exercise was initiated by the Respondents. Notices were issued under Section 142(1) of the Act, which came to be replied by the Petitioner. It is stated that on the basis of the information, a final Order of assessment came to be passed on issues, on which the draft assessment Order was silent. Reliance in this regard is placed on the Order dated 13 December 2022 in the Case of ACME Housing India Private Limited Vs. National Faceless Assessment Centre, Writ Petition No.3534 of 2021.

2 We have heard learned Counsel for the parties.

3 Based upon the mandatory requirement as envisaged by Section 144B(1) and in the background of above facts, Mr. Suresh

Kumar, learned Counsel for the Respondents has no serious objection, if the matter is remanded to the Jurisdictional Assessing Officer to pass the Orders a fresh. The Order of assessment dated 8 September 2021 as well as notice dated 8 September 20221 issued u/s 156 are accordingly set aside. A fresh Order be passed preferably within four months.

4 The Writ Petition is disposed of accordingly.

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

RAJESH VASANT CHITTEWAN

Digitally signed by RAJESH VASANT CHITTEWAN
Date: 2023.01.10 14:27:53 +0530