

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.2986 OF 2021

Rajendra Shikshan Sanstha
(PAN : AABTR1399C), a Public
Charitable Trust, having its office at
3/87, Ramanand Society, Subhash Road,
Vishnu Nagar, Vile Parle (East),
Mumbai-400 057

... Petitioner

Versus

1. National Faceless Assessment
Centre Delhi (NFAC)
Income Tax Department, New Delhi

2. Income Tax Officer (Exemption)
-2(2), Mumbai. Room No.502,
Piramal Chambers, Lalbaug, Parel,
Mumbai-400 012.

3. The Commissioner of Income Tax
(Exemption), Mumbai
Room No.617, Piramal Chambers,
Lalbaug, Parel, Mumbai-400 012.

4. The Central Board of Direct Taxes,
North Block, New Delhi-110 002.

5. The Union of India
Through the Secretary, Ministry of
Finance, Government of India,
North Block, New Delhi-110 001.

... Respondents

* * *

Mr. Vasudev Ginde a/w Mr. Kumar Kale for the Petitioner.

Mr. Suresh Kumar for the Respondents.

* * *

**CORAM : DHIRAJ SINGH THAKUR &
KAMAL KHATA, JJ.**

DATE : 14 MARCH 2023

P.C.

. The Petitioner challenges the Order of assessment dated 15 May 2021, primarily on the ground that the procedure as prescribed under Section 144B of the Income Tax Act, 1961 had not been followed inasmuch as the Order of draft assessment had not been served upon the Petitioner. This fact was not denied by Mr. Suresh Kumar, learned Counsel appearing for the Respondents, who is not averse to the Order impugned being set aside and remanding the matter to the assessing officer under Faceless Assessment Scheme for continuing the proceedings from that stage onward.

2 Be that as it may, the Petition is allowed. The Order of assessment dated 15 May 2021 is set aside. A copy of draft assessment order shall be served upon the Petitioner, who shall then submit its response thereto within a period of two weeks thereafter. In case, if the Petitioner seeks liberty of personal hearing that also be considered in terms of the scheme, Act and Rules. An appropriate Order of assessment shall be passed within a

period of six weeks from today.

3 The consequential Order of penalty as also demand notice shall accordingly stand quashed.

(KAMAL KHATA, J.)

(DHIRAJ SINGH THAKUR, J.)

RAJESH
VASANT
CHITTEWAN

Digitally signed by
RAJESH VASANT
CHITTEWAN
Date: 2023.03.16
12:24:28 +0530