

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

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CWP-9405-2023 (O&M)
Date of decision:-15.05.2023

Rajesh Kumar

.... Petitioner

VS

National Faceless Assessment Centre
Government of India and another

...Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Mr. C.L. Verma, Advocate for the petitioner.

Mr. Saurabh Kapoor, Senior Standing Counsel
for the respondents.

Ritu Bahri, J. (Oral)

In the instant writ petition, petitioner is seeking quashing of impugned assessment order dated 28.12.2022, Annexure P-11, demand notice dated 28.12.2022, Annexure P-12 and notice initiating the penalty proceedings under Section 274 read with Section 271 AAC (1) of the Income Tax Act, passed by respondent No.1, dated 28.12.2022, Annexure P-13.

Learned counsel for the petitioner submits that all these proceedings have been finalized and the petitioner was to appear to which he could not appear and while passing Annexure P-11, it has been so observed that personal hearing was granted to the petitioner through video conference on 28.12.2022 and he did not attend so. In

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the remarks column it is stated that the assessee has not attended the VC and sought for adjournment without mentioning any time and date. Further the assessee has not mentioned any specific reason for his non attendance. Petitioner has also placed on record Annexure P-10, wherein he made an attempt to join the meeting but could not attend on account of invalid meeting password and on account of this technical glitch, the petitioner was not given an opportunity of hearing and the order has been passed.

Since the petitioner had sought for adjournment even on that day i.e. on 28.12.2022 and he was not given one opportunity of hearing, present petition is allowed, Annexures P11 to P-13 are set aside and the matter is remanded back to the assessing authority to pass a speaking order in the proceedings initiated under Section 143 of Income Tax Act, after giving effective opportunity of hearing.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

15.05.2023
pooja saini

Whether speaking/reasoned	: Yes/No
Whether reportable	: Yes/No