IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

137 **CWP No.11443 of 2023**
Date of decision: 25.05.2023

A.D. ENTERPRISES PVT. LTD. **…. Petitioner**

Versus

NATIONAL FACELESS ASSESSMENT CENTRE AND ANOTHER
…. Respondents

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

Present : Ms. Radhika Suri, Sr. Advocate with
Mr. Abhinav Narang, Advocate for the petitioner.

Ms. Gauri Neo Rampal, Sr. Standing Counsel
for the respondents.

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RITU BAHRI, J. (oral)

1. The petitioner is seeking direction to the respondents to re-open the Income Tax Portal to enable the petitioner to file the reply to the notice dated 08.05.2023 (Annexure P-4) issued by the respondents under Section 143(2) read with Section 147 of the Income Tax Act.

2. Learned Sr. counsel for the petitioner states that as per the notice dated 08.05.2023 (Annexure P-4), the petitioner was given time till 12.05.2023 to file its response. She has referred to Annexure P-5, whereby, the portal was closed on 10.05.2023 and in this backdrop, reply could not be filed by the petitioner.

3. Learned Sr. counsel for the petitioner has informed that an assessment order under Section 143(2) of the Income Tax Act has been passed on 23.05.2023. The proceedings vide notice dated 08.05.2023 (Annexure P-4) are initiated on account of the fact that the aforesaid order has been passed

without giving opportunity to the petitioner to file reply. Copy of the aforesaid order dated 23.05.2023 has been handed over in the Court today.

4. A perusal of the order dated 23.05.2023 shows that the notice was issued on 08.05.2023 and no response has been received from the assessee. The grievance of the petitioner is that since the portal was closed on 10.05.2023, as is evident from Annexure P-5, the petitioner was unable to file reply.

5. Keeping in view that the order dated 23.05.2023 has been passed without filing of the reply by the petitioner, the writ petition is allowed and the impugned notice dated 08.05.2023 (Annexure P-4) as well as consequential orders passed pursuant to the aforesaid notice, are being set aside and the matter is remanded back to the assessing officer to pass a fresh order, in accordance with law, after issuing notice to the petitioner and giving opportunity to the petitioner to file reply within seven days from the date of issuance of notice.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

25.05.2023
Jyoti-IV

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