IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.12407 of 2023 (O&M)
Date of decision: 01.06.2023

Sunny Garg

.....Petitioner

Versus

National Faceless Assessment Centre, Delhi and another

....Respondents

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

Present: Mr. Nikhil Goyal, Advocate,
and Mr. Rana Gurtej Singh, Advocate,
for the petitioner.

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Ritu Bahri, J.

1. The petitioner is seeking quashing of the assessment order dated 25.05.2023 (Annexure P-4), notice of demand dated 25.05.2023 (Annexure P-5), notice initiating penalty proceedings under Section 271AAC of the Income Tax Act, 1961 (Annexure P-6) and notice initiating penalty proceedings under Section 270A of the Act dated 25.05.2023 (Annexure P-7).

2. Notice of motion.

3. At this stage, Ms. Pridhi Jaswinder Sandhu, Senior Standing Counsel, accepts notice on behalf of the respondents.

4. A perusal of Annexure P-3 shows that on 23.05.2023, the assessee had sought opportunity of personal hearing through video conference and the status of the case was open. However, the impugned assessment order (Annexure P-4) has been passed on 25.05.2023 without providing any

opportunity of hearing to the petitioner through video conferencing. In this order, details of the opportunities given to the petitioner have been reflected. After 18.05.2023, it has not been mentioned as to when adjournment was given to the petitioner to appear through video conferencing.

5. In view of the said fact, the impugned orders/notices dated 25.05.2023 (Annexures P-4, P-5, P-6 and P-7) are set aside and the matter is remanded to the assessing officer to provide one opportunity of hearing to the petitioner through video conferencing as per the request made by the petitioner vide Annexure P-3 and thereafter, pass a speaking order in accordance with law.

6. Allowed accordingly.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

01.06.2023
ajp

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