

CWP-12698-2023

Date of decision : 2.6.2023

Akshay Bector

..... 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. Alok Mittal, Advocate
for the petitioner.
Mr. Saurabh Kapoor, Senior Standing Counsel,
for respondents.

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RITU BAHRI, J. (Oral)

Petitioner is seeking issuing of writ in the nature of certiorari for quashing impugned Assessment Order dated 22.5.2023 (Annexure P-1) and impugned Demand Notice dated 22.5.2023 (Annexure P-2) passed by respondents.

Counsel for the petitioner has referred to the e-Proceeding on the Portal (Annexure P-7) wherein the department has reflected that for the Assessment Year 2016-17, the limitation date for passing the order is 31.3.2024.

The grievance of the petitioner is that on 4.5.2023, a notice was given for assessment, for which the petitioner sought time. The time was given till 9.5.2023. He sought more time to clarify the same. However, without giving extra time, this Assessment Order (Annexure P-1) was passed on 22.5.2023.

It has been observed that **the assessee has not opted for Video Conference option which was given by respondent to assessee vide SCN issued. The assessee was provided sufficient opportunity to clarify his stand and further time is not granted looking at the time barring matter involved.**

The observation in para 4.5 shows that in view of the fact that the

provided sufficient opportunity to clarify his stand, further time cannot be granted looking at the time barring matter involved.

Since as per e-Proceeding on Portal (Annexure P-7), the limitation for passing the order is 31.3.2024, one opportunity ought to have been granted to petitioner to clarify his stand. In the present case, after issuing notice on 4.5.2023, only five days' time was given to the petitioner to file reply.

In similar circumstances, this Court in CWP-22216-2021 and CWP-8976-2022 has issued notice of motion. In similar circumstances, this Court in CWP-7239-2023 titled as **Arihant Roller Flour Mills Versus National Faceless Assessment Centre and another** (decided on 26.4.2023) had set aside the order, demand notice and notice and remanded the case back to respondents to give an opportunity of hearing.

In the present case as well, keeping in view the information on the portal (Annexure P-7), the limitation for passing the order is 31.3.2024, both the impugned order and demand notice dated 22.5.2023 (Annexure P-1 and Annexure P-2) are set aside. The matter is remanded back to the Assessing Officer to give an opportunity of hearing to the petitioner after giving the information sought by him vide application and consider all the submissions after granting him at least two weeks' time.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

2.6.2023
sjks

Whether speaking/reasoned : Yes / No

Whether reportable : Yes / No