

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-14964-2023

Date of decision: 31.08.2023

Jai Yamuna Ji Developers

....Petitioner

V/s.

National Faceless Assessment Centre and another

....Respondents

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

Present: Mr. Rajesh Sethi, Mr. B.M.Monga and
Mr. Rohit Kaura, Advocates
for the petitioner.

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

Ritu Bahri, J. (Oral).

1. By this petition, the petitioner is seeking writ of certiorari for quashing impugned assessment order passed under Section 143(3) read with Section 144B of the Act alongwith notice of demand under Section 156 and computation sheet alleged to be dated 07.04.2022 provided with covering letter dated 09.02.2023 (Annexure P-20).

2. Learned counsel for the respondents, on instructions received through email dated 16.08.2023, informs that as per records available of the petitioner-M/s. Jai Yamuna Ji Developers, Karnal, the assessment order dated 07.04.2022, computation sheet issued by CPC and notice of demand under Section 156 of the Act dated 07.04.2022 have not been been digitally signed by F.A.O./NaFAC and, hence, these documents are not valid.

3. Keeping in view the above said instructions, this writ petition is allowed and impugned assessment order passed under Section 143(3) read with Section 144B of the Act alongwith notice of demand under Section 156 and computation sheet alleged to be dated 07.04.2022 provided with covering letter dated 09.02.2023 (Annexure P-20) are set aside.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

31.08.2023
Divyanshi

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