**IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

**201** **CWP-21296-2021 (O&M)**
Date of decision:- 06.02.2023

MANOJ KUMAR
.... Petitioner

VS

ASSISTANT COMMISSIONER OF INCOME TAX ACIT DCIT CEN CIR, AAYAKAR BHAWAN PATIALA

...Respondent

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

Present: Ms. Radhika Suri, Senior Advocate with
Mr. Abhinav Aggarwal, Advocate,
Mr. Ishan Aggarwal, Advocate for the petitioner.

Ms. Pridhi Jaswinder Sandhu, Junior Standing Counsel for the respondent.

***Ritu Bahri, J. (Oral)***

Short question for consideration in the present writ petition is that while passing the impugned order dated 30.09.2021, Annexure P-10, for the assessment year 2019-20, pursuant to the show cause notice dated 23.09.2021, the petitioner had filed the reply, Annexure P-8 but while passing the assessment order, it has been observed that a blank reply dated 27.09.2021 has been furnished on the portal and the assessee has nothing to say in this matter.

Once the department has admitted that the reply was filed which was dated 27.09.2021 and the reply placed on record by the petitioner Annexure-8 is also dated 27.09.2021, even if the reply was reflected blank on the e-portal, it cannot be observed that the petitioner has nothing to say as the reply was filed by him on the portal and on account of some glitch it showed to be blank.

Since non-consideration of the reply amounts to not giving opportunity of hearing to the petitioner.

In view of the above, present petition is allowed, impugned order dated 30.09.2021, Annexure P-10 is set aside and the matter is being remanded back to the Assessing Officer, to consider the reply dated 27.09.2021, Annexure P-8 and pass a fresh order in accordance with law.

**( RITU BAHRI )**
**JUDGE**

**( MANISHA BATRA )**
**JUDGE**

**06.02.2023**
pooja saini

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