

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

CWP No. 17367-2023

Date of decision:- 05.09.2023

G.R. Overseas

.... Petitioner

vs.

National Faceless Assessment Centre and ors.

...Respondents

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

Present: Mr. B.M. Monga, Advocate and
Mr. Rohit Kaura, Advocate
For the petitioner

Ms. Gauri Neo Rampal, Sr.Standing counsel
for the respondent

Ritu Bahri, J.

1. Challenge in this petition is to notice 27.07.2023 (Annexure P-8), order dated 27.07.2022 (P-6) and assessment order dated 08.05.2023 (P-15)
2. Issue notice of motion.
3. At this stage, Ms. Gauri Neo Rampal, Senior Standing Counsel, accepts notice on behalf of the respondents.
4. Learned counsel for the respondent at the very outset submits that no opportunity of hearing was given to the petitioner while passing the impugned order dated 08.05.2023. She has admitted that vide Annexure P-14, the assessee had sought opportunity of personal hearing through video conference and the status of the case was open.
5. Learned counsel for the petitioner states that in similar circumstances, this Court had allowed CWP No. 12407-2023 on 01.06.2023 wherein also the petitioner sought opportunity of hearing through video conferencing but without

giving him opportunity of hearing, the impugned order was passed. The writ petition was allowed and impugned order was set aside. The matter was remanded back to the assessing officer to pass speaking order in accordance with law.

5. In view of the above fact, the writ petition is allowed and the notice 27.07.2023 (Annexure P-8), order dated 27.07.2022 (P-6) and assessment order dated 08.05.2023 (P-15) 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-14 and thereafter, pass a speaking order in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

05.09.2023
G Arora

<i>Whether speaking/reasoned</i>	: Yes/No
<i>Whether reportable</i>	: Yes/No