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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% ***Decision delivered on: 08.11.2023***

\+ **W.P.(C) 17030/2022**

SUMAN KUMARI MANHAS ..... Petitioner

Through: Mr K.L.Manhas, Advocate

versus

UNION OF INDIA THROUGH THE SECRETARY & ORS. ..... Respondents

Through: Mr Abhishek Maratha, Sr. Standing Counsel with Mr Parth Semwal, Adv.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE GIRISH KATHPALIA
[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

1. This writ petition had been filed initially with a prayer to quash the show-cause notice dated 22.11.2022 on the ground that the Assessing Officer (AO) had failed to take a decision qua the adjournment request made on 28.11.2022.

1.1. The impugned show-cause notice proposed variation in the petitioner's income concerning AY 2021-22.

2. A perusal of the said show cause notice would show that petitioner was granted time to file a reply on or before 29.11.2022 (12.07 hours).

2.1. The record shows that the petitioner had made a request for accommodation on 28.11.2022.

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3. It appears that this request was not considered, and a final assessment order was passed by the AO. This aspect was brought to the notice of the court when the writ petition was taken up for hearing for the first time on 14.12.2022 by Mr Abhishek Maratha, learned senior standing counsel for the respondents/revenue.

3.1. We were told by Mr Maratha on that date that the assessment order had been passed on 13.12.2022.

4. Having regard to the said circumstance, liberty was given to the petitioner to amend the writ petition so that she could assail the assessment order as well.

5. Accordingly, the petitioner had preferred an application seeking amendment of the writ petition [i.e., CM No 3945/2023], which was allowed *via* order dated 27.01.2023. Therefore, we have today before us the amended writ petition.

6. Via one of the prayers made in the amended writ petition, the petitioner has sought a direction to quash the assessment order dated 13.12.2022.

7. Having regard to the fact that while passing the said assessment order, the AO did not take into the account the fact that a request for adjournment had been made, according to us, the best way forward would be to set aside the said assessment order, with liberty to the AO to pass a fresh order. It is ordered accordingly.

8. The AO will recommence the proceedings from the stage of the show-cause notice dated 22.11.2022.

9. To hasten the proceedings, the petitioner is granted four (4) weeks to file reply to show-cause notice. The AO will open the portal to enable the petitioner to upload the reply.

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10. In addition, the AO will also accord personal hearing to the petitioner *via* VC before framing a fresh assessment order.

11. The writ petition is disposed of in the aforesaid terms.

(RAJIV SHAKDHER)
JUDGE

(GIRISH KATHPALIA)
JUDGE

NOVEMBER 08, 2023/as

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