IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.6374 of 2024

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Navneet Kumar, Prop. Of M/s DPL Distributor, Gender-Male, aged about 41 years, Son of Dinanath Gupta, permanent resident of Naga Road, C/o M/s Murphy Radio, Raxaul, P.O.-Raxaul, P.S. Raxaul, East Champaran-845305, Bihar.

... ... Petitioner/s

Versus

1. The Chairman, Central Board of Direct Taxes, New Delhi.
2. The Director General of Income Tax, Samadhan Faceless Assessment, New Delhi.
3. The Principal Chief Commissioner of Income Tax, National e-Assessment Centre, New Delhi.
4. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, New Delhi.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Ajay Kumar Rastogi, Sr. Advocate
Mr. Bijay Kumar Gupta, Advocate
Ms. Smriti Singh, Advocate
Mr. Manish Kumar, Advoate

For the Respondent/s : Mrs.Archana Sinha, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 20-04-2024

The only contention of the petitioner is the violation of principles of natural justice of not having afforded a reasonable opportunity to file the objections. Annexure-P1 assessment order dated 25.03.2024 is challenged as having violated principles of natural justice. Annexure-P5 is the show-cause notice issued on 13.03.2024 threatening addition of Rs. 10 crores to the income of the assessee-petitioner. Objections were invited and were to be filed by 15.03.2024 even as per the notice. The petitioner by Annexure-P6 filed an application for adjournment on 14.03.2024 which was not responded to and the assessment order was passed on 25.03.2024.

2. We find gross violation of principles of natural justice in so far the as two days granted for filing an objection being not adequate opportunity as would be required.

3. Annexure-P1 order hence is set aside only for that reason.

4. We make it clear that we have not made any observation on merits of the matter. Annexure-P-5 show-cause notice would stand revived and the petitioner would be obliged to file an objection within two weeks from the date of production of the certified copy of this order. On production of the same, the Assistant Commissioner of Income Tax, Circle-4, Patna will ensure that the portal is opened for the purpose of

online filing. The petitioner shall do the online filing and also furnish a physical copy of the objection to the officer. The petitioner shall be granted a hearing by the Faceless Authority and the matter disposed of on merits.

5. With the aforesaid directions the writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	20.04.2024
Transmission Date	