IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8331 of 2024

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Mr. Vaibhav Singh Son of Indu Shekhar Prasad Singh Resident of Plot 115, Phase I, Ashiana Nagar P.S.- Shastrinagar, District- Patna.

... ... Petitioner/s

Versus

1. National Faceless Assessment Centre, New Delhi Through the Principal Chief Commissioner of Income Tax 2nd Floor, Jawaharlal Nehru Stadium New Delhi- 110003.

2. The Income-tax Officer Ward 6(1), Patna.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.Sanjay Kumar Ghosarvey, Advocate
For the Respondent/s : Mrs. Archana Sinha @ Archana Shahi, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 04-07-2024

The contention of petitioner against the Assessment Order at Annexure-P/1 is that no opportunity for hearing was granted despite the same having been prayed for, as is evident from Annexure-P/8.

2. Annexure-P/8 is a print out from the *e-portal* of

the Income Tax Department which indicates that the petitioner had made a request for video conferencing on 24.11.2023. Admittedly, the request was not considered. We also notice from Annexure-P/7, the objection filed by the petitioner, that they had specifically requested to provide an opportunity for personal hearing through video conferencing, if the objection is not found to be satisfactory by the Assessing Officer.

3. In the above circumstance, there is clear violation of principles of natural justice. Though the assessment is to be carried out by the National Faceless Assessment Centre on a request for personal hearing the same has to be granted. In fact the portal also has a facility by which a request can be made which has been made by the petitioner as per Annexure-P/8. It was only incumbent on the part of the National Faceless Assessment Centre to have granted that opportunity. We find the order to be vitiated for violation of principles of natural justice.

4. We make it clear that we have not made any observation on the merits of the assessment. The petitioner shall produce the judgment before the 2nd respondent who

shall fecilitate the hearing through National Faceless Assessment Centre.

5. The writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
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