

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
INTERIM APPLICATION NO. 14585 OF 2024

Dish TV India Ltd. Through its
Authorized Representative ...Applicant
Versus
Assessment Unit
National Faceless Assessment Centre & Ors. ...Respondents

Mr. Vivek Sarin a/w Divyanshi Singh, Saurabh Shrivastava i/b Shreyas
Shrivastava for Applicant.

Mr. P. A. Narayanan for Respondent.

CORAM: G. S. KULKARNI &
ADVAIT M. SETHNA, JJ.

DATED: 18 NOVEMBER 2024

P.C.

1. This interim application has been filed on the ground that despite an order dated 15 January 2024 passed by a coordinate Bench of this Court on the present Writ Petition granting interim relief in terms of prayer clause (b), that is to restrain respondents on giving effect to or taking any steps whatsoever pursuant to or in furtherance of a draft order dated 27 September 2023, during the pendency of the petition, the respondent through the National Faceless Assessment Centre has issued notice dated 21 October 2024 intimating the petitioner, that the case of the petitioner for the

assessment years in question (assessment year 2020-21) has been selected for the purpose of faceless assessment measurement and accordingly the petitioner is intimated that such proceedings would be conducted electronically. It is the petitioners contention that such communication is in the teeth of the order dated 15 January 2024 passed by this Court and continued by the subsequent orders.

2. We find substance in the contention as urged on behalf of the petitioner. Once the order dated 15 January 2024 and as continued by the subsequent orders which were in operation, the impugned notice dated 21 October 2024 (Exhibit “D” page 20 of the Interim Application), could not have been issued much less acted upon.

3. We, accordingly direct that the said notice shall not be acted upon. In the event, the respondents intend to proceed with the assessment proceedings, the only remedy for them is to seek vacating of the ad-interim order dated 15 January 2024. We, accordingly allow this interim application in terms of the above directions.

4. Disposed of. No costs.

(ADVAIT M. SETHNA, J.)

(G. S. KULKARNI , J.)