IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 4269 OF 2024
WITH
WRIT PETITION NO. 4268 OF 2024

RKB Global Ltd. … Petitioner

Versus

The National Faceless Appeal Centre & Ors. …Respondents

Mr. Arjun Amanchi a/w. Harshwardha Borse i/b. Amanchi Legal & Co. for the petitioner.
Mr. P.A. Narayanan for the respondents.

CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.
Date : 7 October, 2024

PC:

Writ Petition No. 4269 of 2024

1. The grievance of the petitioner pertains to the returns filed by the petitioner for the Assessment Year 2020-21 in regard to which an assessment order dated 23 December, 2021 under Section 143(1) of the Income Tax Act passed under the National Faceless Assessment Scheme. The petitioner has filed an appeal before the Appellate Authority, however, it is the petitioner's contention that the appeal is not being taken up and decided.

2. It is the petitioner's case that the petitioner has a strong case on merit on the appeal inasmuch as there is an error apparent on the face of the assessment

order, which needs to be interferred by appropriate rectification by the Appellate Authority, To this effect, the petitioner from time to time has approached the Appellate Authority and has urged that the appeal filed by the petitioner be taken up for hearing. The petitioner also has supported its case for expeditious hearing of the appeal relying on the guidelines issued by the Central Board of Direct Taxes dated 7 March, 2024, to contend that the circumstances in which the proceedings of the assessee stand, the Appellate Authority, needs to expeditiously decide the Appeal.

3. Having heard learned counsel for the parties and having perused the record, more particularly the guidelines issued by the CBDT dated 7 March, 2024, in terms of which the petitioner has moved an application dated 30 May, 2024 Exhibit J page 134, we are of the opinion that the petition needs to be disposed of by a direction to respondent no. 1 that the petitioner's appeal be decided as expeditiously as possible and more particularly in terms of the guidelines issued by CBDT and an endeavour be made to dispose of the appeal within six weeks from today in accordance with law. All contentions of the parties are expressly kept open.

4. Disposed of in the above terms. No costs.

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5. The grievance of the petitioner is identical to what has been observed by us in the aforesaid order passed on Writ Petition No. 4269 of 2024. In this case, the Assessment Year in question is Assessment Year 2021-22 in regard to the Assessment Order dated 17 October, 2022 passed under Section 148(1) of the Income Tax Act under the National Faceless Assessment Scheme.

6. As the grievance is identical, we dispose of this Writ Petition in terms of paragraph 3 of our order passed on Writ Petition No. 4269 of 2024.

7. Disposed of in the above terms. No costs.

(FIRDOSH P. POONIWALLA, J.) (G. S. KULKARNI , J.)

Corrected as per speaking to the minutes of order dated 22 October, 2024.