

IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

125

CWP-9954-2024
Date of Decision: 01.05.2024

S R Impx Private Limited

..... Petitioner

Versus

National Faceless Assessment Centre, Delhi

..... Respondent

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUKHVINDER KAUR

Present: Mr. J.S. Bedi, Advocate and
Mr. Nikhil Goyal, Advocate
for the petitioner.

Mr. Ranvijay Singh, Sr. Standing counsel for the respondent.

SANJEEV PRAKASH SHARMA, J. (ORAL)

1. Learned counsel after some arguments, does not press his challenge to the provisions of Section 69 C of the Income Tax Act and submits that the petitioner had requested the authority to provide him Video Conferencing mode of hearing, but the said benefit was not provided to him. He prays that he should be allowed to take up all his submissions before the Assessing Authority, who may be allowed to pass a fresh order.
2. Learned counsel for the respondent does not have any serious objection to such a course as prayed for by the learned counsel for the petitioner. We find that, in any order passed by the authorities, fair opportunity should be provided to the concerned person.

3. In view of the above, we remand the matter back to the Assessing Authority to pass a fresh order after providing hearing to the petitioner. If the petitioner, presents his submissions before the Assessing Authority within a period of 15 days henceforth, on the portal, the Assessing Officer shall pass a fresh speaking order.
4. Petition stands disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUKHVINDER KAUR)
JUDGE

01.05.2024
Satyawar

1. Whether speaking/reasoned: Yes/No
2. Whether reportable: Yes/No