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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 3847/2024

HEMANT BHARDWAJ .....Petitioner

Through: Ms. Monika Agarwal and Mr. Ajit Kumar Jha, Advocates.

versus

NATIONAL E ASSESSMENT CENTRE & ORS. .....Respondents

Through: Mr. Prashant Meharchandani, SSC with Mr. Akshat Singh, JSC with Ms. Ritika Vohra and Mr. Utkarsh Kandpal, Advocates.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **03.07.2024**

1. The grievance of the writ petitioner stands duly noticed in our order of 15 March 2024 which reads thus: -

> "1. The record would reflect that the order under Section 148A(d) of the Income Tax Act, 1961 ['Act'] came to be passed on 16 March 2023. Thereafter, the assessee was placed on notice referable to Sections 144B, 143(2) as well as 142(1) of the Act.
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> 2. The grievance of the petitioner is that at the stage of final hearing, the video conferencing facility was not provided.
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> 3. In view of the aforesaid, we request Mr. Meharchandani, learned counsel appearing for the respondents to obtain instructions.
>
> 4. Let the writ petition be called again on 16.04.2024."

2. Pursuant to the liberty granted, Mr. Meharchandani, learned counsel for the respondents, has obtained instructions and submits that

due to inadvertence, the video link for the purposes of oral hearing, could not be provided.

3. In view of the admitted position which emerges, we allow the instant writ petition and quash the impugned order dated 23 February 2024. The matter shall stand remitted to the desk of the Assessing Officer, who shall now proceed in the matter in accordance with law ensuring that an opportunity of oral hearing is provided to the petitioner.

4. All rights and contentions of respective parties are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 3, 2024/*vp*