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

+ **W.P.(C) 5424/2024, CM APPL. 22408/2024 (Stay)**

RITU KHATTAR

..... Petitioner

Through: Ms. Kavita Jha, Mr. Himanshu
Agarwal, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI

& ANR.

..... Respondents

Through: Mr. Shlok Chandra, SSC with
Ms. Priya Sarkar, Ms. Madhvi
Shukla, Mr. Sudarshan Roy,
Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR

KAURAV

ORDER

29.04.2024

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1. This writ petition has been preferred seeking the following reliefs:-

“a) a writ and/ or order and/ or direction in the nature of certiorari/ mandamus or any other appropriate writ, order or direction quashing and/ or setting aside the impugned assessment order dated 25.03.2024 passed by the Respondent No.1 under section 143(3) read with section 144B for assessment year 2022-23 and notice of demand of even date issued under section 156 as well as all proceedings initiated pursuant thereto;

b) such other order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.”

2. We had on the last occasion on hearing learned counsel appearing for the writ petition, taken note of the challenge which stood raised to the impugned order of assessment dated 25 March



2024, with the petitioner contending that it had not been provided an opportunity of hearing despite a request in that regard having been made. It was in the aforesaid backdrop that we had provided an opportunity to learned counsel for the respondents to obtain instructions.

3. On the basis of the instructions provided to them, it is today conceded before us that the SMS alert to the writ petitioner with respect to the proposed hearing on 13 March 2024 was sent only on 14 March 2024 and was delivered on that day at 05:07 p.m. It is in view of the above, manifest that the assessment came to be concluded without affording an opportunity of hearing to the writ petitioner.

4. Accordingly, and for all aforesaid reasons, we allow the instant writ petition and quash the impugned assessment order 25 March 2024. We, however, accord liberty to the respondents to proceed afresh, if otherwise permissible in law. All rights and contentions of respective parties are kept open.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 29, 2024

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