



\$~9

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

+ **W.P.(C) 6021/2024 & CM APPL. 25013/2024 (Stay)**

BOATMAN TECH PRIVATE LIMITED Petitioner

Through: **Mr. Chidambaram P. Subbaiah
and Mr. S.S. Tomar, Advs.**

versus

**NATIONAL FACELESS ASSESSMENT CENTER, NEW
DELHI Respondent**

Through: **Mr. Debesh Panda, SSC along
with Ms. Zehra Khan, Mr.
Vikramaditya Singh, JSCs, Mr.
Ojaswa Pathak, Ms. Anauntta
Shankar and Mr. Vineet Gupta,
Advs.**

**CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDR KUMAR
KAURAV**

**ORDER
06.05.2024**

%

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

“(a) issue a writ of and/or order in the nature of Certiorarified Mandamus, for quashing the impugned assessment order under section 143(3) read with section 144B of the I.T. Act, 1961 dated 27.03.2024 (Annexure P-14) for AY 2022-23;

(b) direct the Respondent to consider the Petitioner's response dated 27.03.2024 to Show Cause Notice (Annexure P-9) and also afford an opportunity of hearing through video conference; and

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

2. The petitioner challenges the final assessment as made for Assessment Year [‘AY’] 2022-23 and asserts that adequate opportunity of hearing was not provided.



3. Having examined the record and on hearing learned counsel appearing for the writ petitioner, we find that the assessment was commenced as far back as on 01 June 2023. On 21 March 2024, a Show Cause Notice [‘SCN’] was issued by the respondents seeking a response from the petitioner with respect to certain proposed variations. In terms of that notice, the petitioner was to submit a reply by 23 March 2024. However, it appears to have moved an application for adjournment and sought time to file a reply up to 27 March 2024.

4. The Assessing Officer [‘AO’] noted that the prayer for adjournment was made at the very fag end of the period within which assessment was to be completed. It accordingly proceeded to frame a final assessment order on 27 March 2024.

5. Bearing the aforesaid facts in mind coupled with the indisputable fact that the petitioner would have a right to raise all contentions by way of a statutory appeal, we find, in the facts and circumstances of the case, no justification to entertain the writ petition. It shall, accordingly, stand dismissed.

6. The present order shall be without prejudice to the rights and contentions of respective parties on merits.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 06, 2024/RW