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

\+ W.P.(C) 6625/2024 & CM APPL. 27598/2024 (stay)

SRODEEP INFRA DEVELOPERS LIMITED ..... Petitioner
Through: Mr. Deepak Gupta, Ms. Hetika Vadhera, Mr. Rahul Dev and Ms. Komal, Advs.

versus

FACELESS ASSESSING OFFICER ASSESSMENT UNIT AND ORS ..... Respondents
Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann and Ms. Pratyaksh Gupta, Jr.SCs.
Mr. Sahaj Garg. SPC for R-1.

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

<u>O R D E R</u>

% **28.05.2024**

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

> "1. Issue a writ of certiorari quashing/setting aside the impugned assessment order dated 21.03.2024 under section 147 read with section 144B of the Income Tax Act, 196, having DIN no.ITBA/AST/S/147/2023-24/1063096165(1).
>
> 2. Issue a writ of certiorari quashing/setting aside the impugned notice dated 21.03.2024 issued under section 156 of the Income Tax Act, 1961, having DIN no. ITBA/AST/S/156/2023-24/1063096259(1).
>
> 3. Issue a writ of certiorari quashing/setting aside the impugned notice dated 21.03.2024 issued under section 274 read with section 271(1)(b) W.P.(C)-6625/2024 40 of the Income Tax Act, 1961, having DIN no. ITBA/PNL/F/271(1)(b)/2023-24/1063096501(1).
>
> 4. Issue a writ of certiorari quashing/setting aside the impugned

> notice dated 21.03.2024 issued under section 274 read with section 271(1)(c) of the Income Tax Act, 1961, having DIN no. ITBA/PNL/S/271(1)(c)/2023-24/1063096497(1).
>
> 5. Issue a writ of certiorari quashing/setting aside the impugned notice dated 21.03.2024 issued under section 274 read with section 271F of the Income Tax Act, 1961, having DIN no. ITBA/PNL/S/271F/2023- 24/1063096508(1)."

2. We note that initially, when the petition was called, an argument was addressed that no Draft Assessment Order was framed or provided prior to a final order being passed. It was in the aforesaid backdrop that we had requested Mr. Bhatia to obtain instructions.

3. Mr. Bhatia draws our attention to Section 144B (xxi) of the Income Tax Act, 1961, which reads as under:

> "(xxi) in case of an eligible assessee, where there is a proposal to make any variation which is prejudicial to the interest of such assessee, as mentioned in sub-section (1) under Section 144-C, the National Faceless Assessment Centre shall serve the draft order referred to in clause (xx) on the assessee"

4. It was consequently, contended that since the petitioner does not claim to be an 'eligible assessee', there was no obligation on the part of the respondent to frame a draft assessment order prior to the passing of final orders.

5. Mr. Bhatia also drew our attention to the show cause notice dated 09 March 2024 in terms of which the petitioner was duly apprised of the variations which were proposed.

6. In view of the aforesaid, we find no merit in the challenge which stands raised.

7. While learned counsel appearing for the writ petitioner had orally sought to contend that a prayer for personal hearing was not granted, in the absence of any material placed on the record in support of the above, we find no justification to entertain the instant ground.

8. Consequently, the petition fails and shall stand dismissed. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 28, 2024/p