

16.09.2025
SL No.26
Court No.1
(gc)

**MAT 1546 of 2025
CAN 1 of 2025**

**Satyabhama Agarwal
Vs.
Union of India & Ors.**

Mr. Avra Mazumder,
Mr. Kausheyo Roy,
Ms. Alisha Das,
Ms. Sreeja Mukherjee
...for the Appellant.
Mr. Amit Sharma,
Mr. Abhishek Kr. Agrahari
... for the Respondents.

1. The prayer for remand to the National Faceless Assessment Centre for fresh hearing was turned down in the writ petition giving rise to this appeal. The appellant being able to demonstrate that due to technical glitches, no hearing could take place on 20th December, 2024, an opportunity should be given to the appellant to make appropriate submission before the assessment takes place.
2. The learned Single Judge declined to exercise his jurisdiction on the ground that it involves disputed questions of fact having regard to the fact that the impugned order was passed in the meantime on 20th January, 2025. Any order passed in violation of the principles of natural justice may render the said order void. If the statute provides for an opportunity of hearing to be given to the assessee before a final

assessment order is passed and merely because it provides for an appeal against the final order, it does not in any manner dilute the efficacy of the remedy available under the statute as if the appellant would have been given an opportunity before assessment, he would have succeeded in establishing his case.

3. On such score, we allow the appeal and direct the Assessment Officer, NFAC, the respondent no.3, to give an opportunity of hearing to the appellant and dispose of the assessment proceeding on merits.
4. We make it clear that we have not gone into the merits of the matter.
5. The assessment order dated 20th January, 2025 is set aside.
6. The appeal succeeds.
7. Accordingly, the appeal and the application are disposed of.
8. However, there shall be no order as to costs.
9. Urgent Photostat certified copy of this order, if applied for, be supplied to the parties upon compliance of all necessary formalities.

[Soumen Sen, C.J. (Acting)]

(Apurba Sinha Ray, J.)