

Amol

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 4196 OF 2025

USD International ...Petitioner

Versus/

The National Faceless Assessment
Centre & Ors ...Respondents

**Mr Jas Sanghavi, with Mr Suyog Bhawe, i/b, PDS Legal, for
the Petitioner.**

Mr Arjun Gupta, for the Respondents.

**CORAM M.S. Sonak &
Jitendra Jain, JJ.**

DATED: 01 April 2025

PC:- per (M. S. Sonak, J)

1. Heard learned Counsel for the parties.
2. Rule. The rule is made returnable immediately at the request of and with the consent of the learned Counsel for the parties.
3. The challenge in this Petition is to the impugned order dated 20 February 2025 (Exhibit 'A') and the consequential demand/penalty notices dated 20 February 2025.
4. Though the Petitioner has alternate remedy of challenging the impugned assessment order, this is the case where the principles of natural justice have been violated and therefore, we propose to entertain this Petition.
5. The records show that the Petitioner had time upto 10 February 2025 to upload their response/appeal. However,

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possibly due to some technical glitch, the portal shut down on 8 February 2025. This was fairly accepted on behalf of the Respondents.

6. As a result, neither was the Petitioner able to file response/appeal nor was the Petitioner granted any personal hearing before the impugned assessment order could be made. Therefore, this does appear to be a case where principles of natural justice and fair play were violated.

7. On the above ground, we set aside the impugned assessment order dated 20 February 2025 and the consequential demand/penalty notices of the same date. The Petitioner should now file a response/additional response/documents within two weeks of the uploading of this order. For this, the Respondents must make necessary arrangements to open the portal and the Assessing Officer must pass an assessment order after hearing the Petitioner/their representative within three months thereafter. The limitation period is extended accordingly.

8. We clarify that we have not adverted to the merits of the rival contentions and therefore, all contentions of all parties are left open.

9. The Rule is made absolute in the above terms without any costs order.

10. All concerned to act on an authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)