

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.2288 OF 2025

Sanctum Wealth Pvt. Ltd.,

.. Petitioner.

Versus

National Faceless Assessment
Central, New Delhi & Others

.. Respondents

**Adv. Nishant Thakkar with Adv. Jasmin Amalsadvala i/b. Lumiere
Law Partners, for the Petitioner.**

Adv. Shilpa Goel, for the Respondents.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE: JULY 22, 2025

P. C.

1 The above Writ Petition is filed seeking to quash the impugned assessment order dated 21st March, 2025, the impugned Computation Sheet dated 21st March, 2025 and the impugned Demand Notice also dated 21st March, 2025.

2 The short ground on which the above order and the notices are challenged is that the impugned assessment order has been passed in breach of the principles of natural justice.

3 After the matter was argued for some time, Ms. Goel, the learned Advocate appearing on behalf of the Revenue, on taking instructions, stated that to put an end to the controversy, the impugned Assessment Order can be set aside and the matter can be remanded back to the Faceless Assessing Officer (Respondent No.1) for fresh consideration.

4 In light of the aforesaid instructions, we hereby set aside the impugned Assessment Order dated 21st March, 2025, the impugned Computation Sheet dated 21st March, 2025 as well as the impugned Demand Notice dated 21st March, 2025 and all other consequential notices arising there from, and remand the matter back to the Faceless Assessing Officer for fresh consideration.

5 The Assessing Officer shall give a personal hearing to the Petitioner and only thereafter pass a detailed reasoned Assessment Order.

6 At this stage, the learned Advocate appearing on behalf of the Petitioner submitted that since the documents are voluminous, it would be better if the matter is decided by the Jurisdictional Assessing Officer (Respondent No.2). If this is the case, the Petitioner is free to make this request before the appropriate authority, who shall then take a call on such request. We have not opined one way or the other on this aspect.

7 The Writ Petition is disposed of in the aforesaid terms. However, there shall be no order as to costs.

8 This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]