



**IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

**CWP-418-2025**

**Date of decision: 13.01.2025**

Arun Maheshwari

....Petitioner

Versus

National Faceless Assessment Centre (NAFAC) and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI  
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. B.M. Monga, Advocate, and  
Mr. Rohit Kaura, Advocate,  
for the petitioner.

Mr. Saurabh Kapoor, Senior Standing counsel, and  
Ms. Pridhi Sandhu, Junior Standing counsel,  
for the respondent-Income Tax Department.

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**ARUN PALLI, J.** (Oral)

Aggrieved by the order of assessment dated 20.03.2024 (P-3), passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961, vide which, variation of Rs.6,84,59,266/- was found with respect to Return of income filed by the petitioner, for the assessment year 2022-23, he has preferred an appeal before the National Faceless Appeal Centre on 12.04.2024 (P-4).

Learned counsel for the petitioner, at the outset, submits that the limited grievance that the petitioner has is: even though, a considerable time has elapsed, but the Appellate Authority has not yet notified the date for consideration of the appeal (*ibid*).



In the wake of the above, the petition is disposed of, with liberty to the petitioner to move an appropriate application before the Appellate Authority itself as regards his concerns/grievances, in the first instance.

This Court is sanguine that in the event any such application is moved, the same shall be considered and dealt with, in accordance with law.

(ARUN PALLI)  
JUDGE

(SUDEEPTI SHARMA)  
JUDGE

13.01.2025  
Ak Sharma

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|---------------------------|--------|
| Whether speaking/reasoned | Yes/No |
| Whether reportable        | Yes/No |