2025:PHHC:119208-DB

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No.2229 of 2023
Date of Decision: 03.09.2025

Right Management India Private Limited

…Petitioner

Versus

National Faceless Appeal Centre, Delhi and another

…Respondents

CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA

Present:- Mr. Vaibhav Sharma, Advocate,
for the petitioner.

Mr. Amanpreet Singh, Senior Standing counsel
for the respondents.

* * * *

<u>LISA GILL, J. (Oral)</u>

1. Prayer in this writ-petition is for setting-aside orders of even date, i.e 04.11.2022, passed by National Faceless Appeal Centre, Delhi, under Section 250 of the Income Tax Act, 1961 for the assessment years 2017-18 (Annexure P-1) and 2018-19 (Annexure P-2) without affording an effective opportunity of hearing to petitioner.

2. Learned counsel for respondents, upon instructions from Mr. Sarbjeet Singh, Commissioner of Income Tax (TDS-2), submits that in case of opportunity not being given in compliance of applicable circular of CBDT, respondents have no objection in affording hearing through video conferencing to the petitioner. Learned counsel has referred to *email* dated 25.08.2025 received by him from Income Tax Officer, Head Quarter, office of the Commissioner of Income Tax (TDS-2), Chandigarh, in this regard.

3. In view of the specific stand of respondents, orders dated 04.11.2022 passed by National Faceless Appeal Centre, Delhi, under Section 250 of the Income Tax Act, 1961 for the assessment years 2017-18 (Annexure P-1) and 2018-19 (Annexure P-2), respectively are, hereby, set-aside. Matter is remanded to the Competent Authority, i.e National Faceless Appeal Centre, Delhi, to be decided afresh in accordance with law, after affording due opportunity of hearing to petitioner through video conferencing/video.

4. Writ-petition is, accordingly, disposed of without expression of opinion on merits of the matter.

(LISA GILL)
JUDGE

03.09.2025 **(MEENAKSHI I. MEHTA)**
seema **JUDGE**

Whether speaking/reasoned: *Yes*
Whether Reportable: *Yes/No*