



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

CWP-7942-2022 (O&M)
Date of Decision:-**12.03.2025**

KUSHNAM JASUJA

... Petitioner

Versus

NATIONAL FACELESS ASSESSMENT CENTRE AND ANR

... Respondents

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**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE ALOK JAIN**

Present:- Mr. Nikhil Goyal, Advocate
for the petitioner.

Mr. Ranvijay Singh, Advocate
for the respondents.

LISA GILL J.(Oral)

1. Prayer in this petition is for setting aside assessment order dated 20.03.2022 as well as notice initiating penalty dated 19.03.2023 and 20.03.2022 (Annexures P-8 to P-11).

2. Learned counsel for petitioner submits that show cause notice dated 18.03.2022 was issued (Annexure P-7) seeking response from the petitioner through its registered e-filing account by 23:59 hour on 21.03.2022 whereas assessment order was passed on 20.03.2022 itself, without waiting for response of the petitioner.

3. In similar circumstances Co-ordinate Bench has set aside assessment order so passed as well as order regarding penalty with liberty to



respondent to pass fresh order. Reference is made to order dated 26.11.2024 in CWP-9150-2022.

4. Learned counsel for respondent is unable to deny the factual position as above. He submits that same may have occurred due to some technical glitch. It is submitted that liberty be afforded to respondent to pass order(s) afresh in accordance with law.

5. Keeping in view the facts and circumstances as above, orders Annexures P-8 to P-11 are set aside with liberty to respondent to pass fresh orders in accordance with law and after affording opportunity of hearing to the petitioner in consonance with statutory provisions.

6. Pending miscellaneous application(s), if any, are disposed of accordingly.

(LISA GILL)
JUDGE

(ALOK JAIN)
JUDGE

12.03.2025
Gaurav Sorot

Whether reasoned / speaking?	Yes / No
Whether reportable?	Yes / No