



IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-20568-2021 (O&M)

Date of decision: 05.02.2025

Niyati Chitkarra

.... Petitioner

Vs.

Income Tax Department National Faceless Assessment Centre, Delhi

.... Respondent

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

Present: Ms. Radhika Suri, Senior Advocate with
Mr. Abhinav Narang, Advocate, and
Ms. Parnika Singla, Advocate
for the petitioner.
Mr. Saurabh Kapoor, Senior Standing counsel
for the respondent.

ARUN PALLI, J (Oral)

A certiorari is prayed for to quash the order dated September 24, 2021 (P-1).

The records show that the petition is pending since 2021 and a formal response on behalf of the respondent has since been filed. Learned counsel for the respondent-Revenue, with reference to the averments set out in paragraph 3 and 5 of the response, as always, fairly submits, for the impugned order is indefensible, as the petitioner was not afforded due and adequate opportunity, it would be appropriate if the same is set aside and the matter is remitted to the Assessing Officer for fresh assessment.

In the wake of the statement made by learned counsel for the respondent, the order dated September 24, 2021 (*ibid*) is set aside and the matter is remitted to the Assessing Officer, Amritsar, to re-examine the same and pass appropriate orders, in accordance with law.

The petition is accordingly disposed of.

**(ARUN PALLI)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

05.02.2025

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Whether speaking/reasoned

: Yes/No

Whether reportable

: Yes/No