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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% *Date of Decision : 05.08.2025*

\+ **W.P.(C) 2381/2022**

M/S ERICSSON INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Paras S. Savla, Adv.

versus

NATIONAL FACELESS ASSESSMENT CENTRE DELHI .....Respondent

Through: Mr. Sanjay Kumar, SSC, Ms. Monica Benjamin, JSC, Ms. Easha, JSC Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

V. KAMESWAR RAO, J. (*ORAL*)

1. This petition has been filed with the following prayers:

> *"(a) issue a writ of and / or order and / or directions in the nature of certiorari, mandamus, prohibition or any other appropriate writ, order or direction for quashing the impugned final assessment order dated 31.12.2021 passed under section 143(3) read with section 144B of the Act, and the impugned notices dated 31.12.2021 issued under sections 156 & 274 read with 270A of the Act by the Respondent in the case of the petitioner for assessment year 2017-18;*
> *(b) issue a writ of and / or order and / or directions in the nature of certiorari, mandamus, prohibition or any other appropriate writ, order by granting ad-interim ex parte stay of operation of the impugned final assessment order dated 31.12.2021 passed under section 143(3) read with section 144B of the Act and the impugned notices dated 31.12.2021 issued under sections 156 & 274 read*

> *with 270A of the Act by the Respondent in the case of the petitioner for assessment year 2017 -18; ..."*

2. The only submission made by the learned counsel for the petitioner is that the respondent has passed the impugned assessment order without issuing a show cause notice accompanied by the draft assessment order.

3. Learned counsel for the respondent who has filed the counter affidavit has drawn our attention to Para 6 of the counter affidavit at Page 3 which read as under:

> *"On 27.12.2021, draft assessment order was referred to Review Unit. And on 30.12.2021, review report for the case has been received. Since there is no time left for issuing Show Cause Notice due to the technical issues faced during the processing of return, therefore order is being passed without issuing SCN"*

4. The learned counsel for the respondent states the counter affidavit do highlight the fact that the show-cause-notice was not issued for technical reasons.

5. If that be so, the prayer made in the present petition to the extent of challenging the final assessment order dated 31.12.2021 passed under Section 143(3) read with Section 144B of the Act and the impugned computation sheet, notices issued under Sections 156 and 274 read with 270A of the Act by the respondent in the case of the petitioner for the Assessment Year 2017-18 needs to be set aside. It is ordered accordingly.

6. We remand the matter back to the National Faceless Assessment Centre, Delhi to enable the centre issue a show-cause-notice accompanied by the draft assessment order and by giving a hearing to the petitioner pass appropriate orders in accordance with law.

7. Liberty is granted to the petitioner to file additional submissions at the time of hearing before the National Faceless Assessment Centre, Delhi

8. The petition is disposed of, as allowed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 05, 2025
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