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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 5221/2023 CM APPL. 20402/2023**
LOGISTICS PLUS INDIA PRIVATE LIMITEDPetitioner
Through: **Mr. Karanjot Singh Khurana, Adv.**

versus

**NATIONAL FACELESS ASSESSMENT CENTRE, NEW DELHI &
ORS.**Respondents

Through: **Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh, JSC, Mr. Yojit
Pareek, JSC, Mr. Surya Jindal,
Advocate and Ms. Prakriti Rastogi,
Advocate for Revenue.**

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **06.08.2025**

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

*“a) issue a writ of certiorari or a writ in the nature of mandamus or any other appropriate writ, order or direction under Article 226 of the Constitution of India to quash, cancel and set aside the present reassessment proceedings and the 148A(d) order dated 27.03.2022, 148 notice dated 27.03.2022 and the Impugned Order dated 10.03.2023 issued thereunder.
b) for the costs of and relating to the present petition...”*

2. The only submission made by learned counsel for the petitioner is that the respondents before passing the impugned order dated 10.03.2023 which is a re-assessment order has not complied with the principles of natural justice in as much as, neither relied upon documents nor any personal hearing was given to the petitioner.



3. Mr. Gaurav Gupta, learned Senior Standing Counsel appearing for the respondents/Revenue do not dispute the submission made by the learned counsel for the petitioner.
4. If that be so, the order dated 10.03.2023 is set aside by granting liberty to the respondent/Assessing Officer to furnish relied upon documents to enable the petitioner submit a reply to the same and also by granting personal hearing to the representative of the petitioner, pass final order.
5. The petition stands disposed of. The application is disposed of as infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 06, 2025

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