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

\+ **W.P.(C) 3677/2025 & CM APPL. 17245-46/2025**

LEELABIHARI FINANCE PRIVATE LIMITED .....Petitioner

Through: Mr Ruchesh Sinha, Ms Monalisa Maity, Ms Shilpa Choudhary and Mr Akash Saini, Advocates.

versus

INCOME TAXOFFICER WARD 15(1), DELHI & ANR.

.....Respondents

Through: Mr Ruchir Bhatia, SSC, Mr Anant Mann, JSC Ms Aditi Sabharwal and Mr Abhishek Anand, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

<u>O R D E R</u>

% **25.03.2025**

1. Issue notice. The learned counsel for the respondents accepts notice.

2. With the consent of the learned counsel for the parties, the present petition is taken up for hearing.

3. The petitioner has filed the present petition impugning an assessment order dated 05.03.2025 [**impugned assessment order**] passed under Section 147 read with Section 144B of the Income Tax Act, 1961 [**the Act**] in respect of the Assessment Year [**AY**] 2016-17.

4. The learned counsel for the petitioner has confined his challenge to the impugned assessment order on the ground that the petitioner has not been provided sufficient opportunity to be heard.

5. Paragraph no.4.1 of the impugned assessment order clearly indicates that the assessee had requested for a hearing through video conferencing but due to technical difficulties, the said hearing could not be provided. Paragraph no. 4.1 of the impugned order is set out below:

"4.1. Update the table of opportunities given (at point 2 above) to include the details of SCN or additional SCN issued and further notices including personal hearing through VC given.:

In this case, the assessee has offered VC during the course of scrutiny proceedings but due to technical difficulties in net connectivities in interior part, it could not be conducted and discussed the issue thoroughly in assessment order with its submission filed by the assessee."

[**Emphasis added**]

6. Concededly, the said issue is covered in favour of the petitioner by an earlier decision of this court in ***Global Vectra Helecorp Limited v. Assessment Unit, National Faceless Assessment Centre, Delhi: Neutral Citation: 2024 DHC 3303-DB***.

7. Accordingly, the impugned assessment order is set aside and the matter is remanded to the Assessment Unit to consider afresh after affording the petitioner an opportunity to be heard through video conferencing as required in terms of Section 144B(6)(viii) of the Act within a period of three weeks from date and an assessment order would be passed not later than six weeks thereafter.

8. The petition is allowed in abovesaid terms. Pending applications also stand disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 25, 2025

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Click here to check corrigendum, if any