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

\+ **W.P.(C) 3701/2025 & CM APPL. 17304/2025**

MARVY OUTSOURCING PRIVATE LIMITED

.....Petitioner

Through: Mr. Mani Bhadra Jain, Mr. Sachin Jain, Advocates.

versus

NATIONAL FACELESS ASSESSMENT CENTRE DELHI

.....Respondent

Through: Mr. Shlok Chandra, Ms. Naincy Jain, Ms. Madhvi Shukla, Advocates.

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

O R D E R

% **27.03.2025**

1. The petitioner has filed the present petition, *inter alia,* impugning an assessment order dated 18.02.2025 [**impugned order**] passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 [**the Ac**t] as well as the consequential proceedings including issuance of notice of demand under Section 156 of the Act and initiation of penalty proceedings under Section 270A of the Act for the Assessment Year [**AY**] 2023-24.

2. The petitioner assails the impugned order on two grounds. First, that it has been passed in violation of the principles of the natural justice. And second, that the impugned order is *ex facie* erroneous and the reasoning of the Assessing Officer [**AO**] is perverse.

3. Insofar as the contention that the impugned order has been passed in violation of the principles of natural justice, the learned counsel appearing for the Revenue fairly concedes to the same.

4. In the present case, the show cause notice was issued on 02.12.2024 and the petitioner was called upon to respond by 08.12.2024. Subsequently, by an intimation letter dated 02.02.2025, the petitioner was granted a personal hearing on 03.02.2025 at 4:15 PM. The petitioner has produced the physical printout of the said intimation letter which indicates that the said letter was digitally signed by the Assessment Unit on 02.02.2025 at 23:06:51, that is, at 11:06 PM. Thus, the petitioner had less than twenty-four hours to make arrangement for the personal hearing.

5. It is obvious that the said intimation letter would have been accessed by the petitioner on the next date, that is on 03.02.2025, the date on which the personal hearing was scheduled.

6. Insofar as the petitioner's contention that the order is *ex facie* erroneous, the same also appears merited, as noted by this court in the order dated 25.03.2025. However, since the petitioner was granted less than twenty-four hours for a personal hearing, we are unable to accept that the same would pass muster as a reasonable opportunity to the petitioner of being heard. Thus, the impugned order falls foul of the principles of natural justice and the same is liable to be set aside.

7. In view of the above the petition is allowed and the impugned order is set aside. We remand the matter to the Assessment Unit to consider it afresh in accordance with law after affording the petitioner a reasonable opportunity to be heard within a period of one week and the assessment order shall be passed not later than four weeks thereafter.

8. The petition is allowed in the aforesaid terms. The pending application is also stands disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 27, 2025

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