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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ **W.P.(C) 4071/2025 & CM APPL. 18918/2025**

HARSHI UPPAL

.....Petitioner

Through: Mr Sanat Kapoor and Mr Sahil Kumar, Advocates.

versus

ASSESSMENT UNIT INCOME TAX DEPARTMENT DELHI & ANR.

.....Respondents

Through: Mr Shlok Chandra, SSC, Ms Naincy Jain and Ms Madhavi Shukla, JSCs and Mr Ujjwal Jain, Advocate.

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

O R D E R

% **16.04.2025**

1. The petitioner has filed the present petition, *inter alia,* impugning the assessment order dated 10.03.2025 [**impugned order**] passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 [**the Act**] in respect of the Assessment Year [**AY**] 2023-24.

2. It is the petitioner's case that the impugned order has been passed without affording an opportunity to the petitioner of being heard.

3. The issue involved in the present case is covered by the earlier decision of this court in ***Global Vectra Helicorp Limited v. Assessment Unit, National Faceless Assessment Centre, Delhi: Neutral Citation: 2024: DHC :3303-DB.***

4. Mr Chandra, learned counsel appearing for the Revenue states, on instructions, that the impugned order may be set aside and the concerned unit shall pass a fresh order after affording an opportunity of being heard to

the petitioner in accordance with law.

5. In view of the above the present petition is allowed. The impugned order is set aside. The concerned unit may pass a fresh order after affording an opportunity of being heard to the petitioner within the period of sixty days from date.

6. The petition is disposed of in abovesaid terms. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 16, 2025

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Click here to check corrigendum, if any