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

\+ W.P.(C) 4514/2025 CM APPL. 20887/2025

GENIEHR SOLUTIONS PRIVATE LIMITED .....Petitioners

Through: Mr. Ruchesh Sinha, Ms. Monalisa Maity, Advocates.

versus

NATIONAL FACELESS ASSESSMENT CENTRE THROUGH ASSESSMENT UNIT & ANR. .....Respondents

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain, JSC, Ms. Madhvi Shukla, JSC, Mr. Ujjwal Jain, Advocate.

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

O R D E R

% **21.04.2025**

1. Issue notice. Learned counsel appearing on behalf of the Revenue accepts notice.

2. The petitioner has impugned the assessment order dated 23.03.2023 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961. It is the petitioner's case that the impugned order has been passed in gross violation of the principles of natural justice, in asmuch as the petitioner has not been afforded an opportunity to be heard and his reply to the show cause notice dated 09.03.2025 has been ignored.

3. The petitioner was granted time till 15.03.2025 to file a response to the show cause notice. The petitioner did not file its response within the stipulated period but, on 17.03.2025, sought further five days time to reply to the show cause notice. The said request was rejected on 18.03.2025. Accordingly, the petitioner prepared a detailed reply overnight and filed the same on 19.03.2025. The petitioner also sought an opportunity of hearing.

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However the petitioner's response, which was filed belatedly was not considered and the petitioner's request for oral hearing was disregarded as well.

4. Learned counsel appearing for revenue states on instructions that the impugned notice may be set aside and the matter may be remanded to the Assessing Officer to consider afresh.

5. In view of the above, the present petition is *allowed* and the impugned assessment order is set aside. The Assessing Officer is directed to decide afresh after taking into account the petitioner's response to the show cause notice and after affording the petitioner an opportunity of hearing.

6. The petition is allowed in the aforesaid terms.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 21, 2025
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Click here to check corrigendum, if any

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