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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 13944/2025 CM APPL. 57095/2025**
SYDS HOTELS AND RESORTS PRIVATE LIMITED

.....Petitioner

Through: Mr Bhuvnesh Satija, Mr Udit Sharma
and Mr Aniket Khanduri, Advocates.

versus

NATIONAL FACELESS APPEAL CENTRE

.....Respondent

Through: Mr. Puneet Rai, SSC, Mr. Ashvini
Kr., Mr. Rishabh Nangia, Mr. Gibran,
JSC.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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24.09.2025

1. The petitioner has filed this petition with the following prayer:

“a. a writ of and/or order and or directions in the nature of certiorari, prohibition, mandamus or any other appropriate writ, order or direction quashing the impugned Order dated 13.03.2025 issued by the Respondent under S. 250 of the Act for the Assessment Year 2012-13;”

2. In effect, the petitioner is challenging the impugned order dated 13.03.2025 passed by the respondent under Section 250 of the Income Tax Act, 1961 (the Act) for the Assessment Year (AY) 2012-13. One of the submissions of the learned counsel for the petitioner is that no hearing was granted to the petitioner despite the petitioner asking for the same.

3. Mr Puneet Rai, learned SSC appearing for the Revenue, does not



contest the submission made by the learned counsel for the petitioner.

4. If that be so, we set aside the impugned order dated 13.03.2025 and remand to the Commissioner of Income Tax (Appeal) to pass a fresh order, after giving a hearing to the petitioner through its representative by informing the date and time through the email. The aforesaid process including the hearing shall be completed by the Revenue within a period of six weeks from today, as an outer limit.

5. The petition along with the pending application are disposed of in above manner.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 24, 2025

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