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

\+ W.P.(C) 15381/2025 CM APPL. 63043/2025

RAEKS ESTATES DEVELOPERS PVT LTD

.....Petitioner

Through: Ms. Kavita Jha, Sr. Adv. with Mr. Vaibhav Kulkarni and Mr. Aditya Bali, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE DELHI

.....Respondent

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant Mann, Mr. P. Gupta, JSCs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MS. JUSTICE MADHU JAIN

ORDER

% 04.11.2025

1. This petition has been filed with the following prayers :

> *"a) quashing the order dated 19.09.2025 passed under section 250 of the Act by Respondent in Petitioner's case for the assessment year 2017-18; and*
> *b) to Respondent granting personal hearing to the Petitioner and pass a fresh order under Section 250 of the Act;"*

2. The challenge is primarily to an order dated 19.09.2025 under Section 250 of the Income Tax Act, 1961 (the Act). One of the submissions of Ms. Kavita Jha, learned Senior Counsel for the petitioner is that while passing the order dated 19.09.2025, personal hearing was not given to the petitioner, despite a request having been made by the petitioner.

3. On the last date of hearing, Mr. Ruchir Bhatia, Senior Standing Counsel for respondent/Revenue sought time to take instructions. As per his instructions, though the hearing was not given to the petitioner, but the

submissions as filed by the petitioner, having been considered and a reasoned order passed, the same would suffice the requirement of personal hearing.

4. We are not in agreement with this submission of Mr. Bhatia. Appropriate shall be that the petitioner be given an opportunity of hearing by the Commissioner (Appeals) who thereafter shall pass a reasoned order.

5. Accordingly, we set aside the order dated 19.09.2025 passed under Section 250 of the Act, directing the CIT(A) to inform the date and time in writing to enable the representative of the petitioner appear virtually before him to advance the arguments.

6. The aforesaid exercise shall be completed within eight weeks from today as an outer limit.

7. The petition and the pending application are disposed of.

V. KAMESWAR RAO, J

MADHU JAIN, J

NOVEMBER 04, 2025

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