12.05.2026
Ct. no.10
Sl. No.10
b.r.

WPA 9760 of 2026

Apeejay Surrendra Park Hotels Limited.

Vs.
The Union of India & Anr.

Mr. Abhratosh Majumder
Mr. Avra Majumder
Ms. Alisha Das
Ms. Rupomita Ghosh
Ms. Vedika Agarwal
.... For the petitioner
Mr. Prithu Dudhoria
Ms. Sukanya Dutta
.... For the respondents.

1. The petitioner in the instant case, inter alia, challenges the impugned order dated 24.03.2026 passed under Section 143 Sub-Section (3) read with Section 144B of the Income Tax Act, 1961(hereinafter referred to the said Act).

2. The assessee is engaged in the proceedings of hospitality operating under the brand name of Park Hotels and files it return of income for the assessment year 2024-2025 on 15.11.2024 declared total income "NIL". Subsequently, the case of the assessment scrutiny through CASS on the following issue:-

i. *High liabilities as compared to low income/receipts*

> ii. *Large any other amount allowable as deduction claimed in schedule BP of return*
>
> iii. *Creditors are more than 50% of the purchase made during the year*
>
> iv. *Addition of assets during the year in the book of assets where rate of depreciation claimed as 40% or higher.*

3. Accordingly, Notice under Section 143(2) of the said Act has been issued to the petitioner by the Department on 23.06.2025.

4. Pursuant to a notice issued under Section 142(1) of the said Act, the petitioner has been required to furnish computation of income, audited books of accounts, bank statements, details of routine expenses liabilities, depreciation and other deductions.

5. It is further submitted that the requisite documents and information has already been furnished on 30th August 2025.

6. The respondent No. 2 issued a Show Cause Notice dated 8th March 2026 directing inter alia to respond by 9th of March 2026. Accordingly, the petitioner filed his reply on 9th of March 2026.

7. Thereafter a further Show Cause Notice has been issued on 11th March 2026. The petitioner after receiving the same sought for an adjournment of four days' time on 19.03.2026 to file a comprehensive reply.

8. The petitioner ultimately filed a detailed reply with supporting documents on 24.03.2026.

9. On the very same day i.e. 24.03.2026 the respondent No. 2 passed the order of Assessment under Section 143(3) read with Section 144B of the said Act making an addition of Rs. 114,77,14,844/- and raising a demand of Rs.60,68,19,180/- under Section 156 of the said Act along with issuance of penalty notices under Section 274 read with Section 270A/271AAC(1)/272A(1) Clause D of the said Act.

10. It is further submitted that the reply dated 4.3.2026 has been duly uploaded on the Income Tax Portal at approximately 12.30 pm to 12.40 pm, whereas the impugned assessment order has been signed digitally signed by the respondent no.2 on the very same day i.e. 24.3.2026 at 12.42: 53 IST.

11. The Learned Counsel for the petitioner contends that the impugned Assessment Order has been passed mechanically and without due application of mind, on the very same day the detailed reply has been filed but the authorities failed to consider the materials placed on records and did not afford an effective opportunity of hearing.

12. The Learned Counsel for the respondents submits that ample opportunities has been granted to the petitioner to respond to the Show Cause Notices. The assessment has been completed only after the final reply has been received on 24.03.2026.

13. It is further submitted that penalty proceedings has also been initiated under Section 272A(1)(d) of the said Act for non-compliance with the notice issued under Section 142(1) dated 16.02.2026.

14. The issue before this Court is whether the assessment order dated 24.03.2026 is sustainable in law having with regard to the compliance made by the petitioner and the principles of natural justice.

15. After hearing the rival contention of the parties and upon perusing the available records, I am of the considered view that the petitioner has been able to make out a prima facie case and interference is warranted at this stage.

16. Though the respondents contend that sufficient opportunities have been afforded, the fact remains that the assessment order has been passed on the very same day without considering the detailed reply which has already been filed.

17. For the interest of justice, I direct the respondent No. 2 to consider the reply annexed at page 67 to the writ petition within a period of four weeks which has been uploaded on 24th March 2026. The respondent No. 2 shall pass a reasoned speaking order in accordance with law after affording an opportunity of hearing to the petitioner including a personal hearing, if required and communicate such decision within a week thereafter.

18. In view of the above, the assessment order dated 24th of March, 2026 is quashed and set aside.

19. With the above observations and directions, the writ petition, ***WPA 9760 of 2026*** stands ***disposed of*** without going into the merits of the case.

20. Photostat certified copy of this order, if applied for, be furnished expeditiously.

(Smita Das De, J.)