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

\+ W.P.(C) 5066/2026, CM APPL. 24823/2026 & CM APPL. 24824/2026

DALMIA LATEX LIMITED .....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa Maity, Advs.

versus

NFAC THROUGH ASSESSMENT UNIT & ANR. .....Respondents

Through: Mr. Indruj Singh Rai, SSC, Mr. Sanjeev Menon and Mr. Rahul Singh and Ms. Priya Sarkar, JSCs, Mr. Gaurav Kumar and Mr. Prateek Bhati, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% 20.05.2026

1. By way of present writ petition, the petitioner has challenged assessment order dated 18.03.2026 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) on the ground of breach of principle of natural justice.

2. Learned counsel for the petitioner submitted that though the petitioner had been regularly participating and appearing in the assessment proceedings, but on the fateful day i.e. 16.03.2026, neither the asseesee nor its representative could appear and took part in the proceedings due to medical emergency of assessee's Chartered Accountant. He asserted that a

request for adjournment was duly made.

3. Learned counsel argued that in spite of the genuine reason, the Assessing Officer (AO) did not grant him the required adjournment and proceeded to pass the impugned order, which has infracted petitioner's statutory so also fundamental rights.

4. He prayed that one opportunity be allowed to the petitioner so that the petitioner/its representative can make oral submissions, in support of their case.

5. Mr. Indruj Singh Rai, learned Senior Standing Counsel for the respondents, on the other hand submitted that a look at the record of proceedings reveals that enough opportunities were granted to the petitioner, as is evident from para 2 of the impugned assessment order.

6. He further submitted that in any case, since an assessment order has been passed, the petitioner should prefer a statutory appeal under the Act of 1961.

7. Heard learned counsel for the parties.

8. On perusal of the record, including the proceedings before the AO, we find that the assessee had been diligently appearing before the AO during the course of proceedings and it was only on 16.03.2026, that on account of medical reasons, an adjournment was sought.

9. Considering that the assessment order was to get time barred on 31.03.2026, enough time (15 days) was at the disposal of the AO, we are of the view that a small indulgence ought to have been granted by the AO.

10. We find that the refusal to grant adjournment on petitioner was unwarranted and one opportunity which was asked for medical reasons ought to have been granted in the interest of justice.

11. The impugned assessment order dated 18.03.2026 is, therefore, quashed and set aside being contrary to principles of natural justice.

12. The petitioner shall be given one opportunity of hearing by the AO in the first week of June, 2026. The concerned AO shall issue a notice to the petitioner in relation to the date and time of hearing.

13. The proceedings will be completed within a period of two weeks thereafter and a fresh assessment order shall be passed in accordance with law.

14. Petition stands allowed accordingly.

15. Pending applications too are disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 20, 2026/*cd*