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

\+ W.P.(C) 7993/2023 & CM APPL. 30746/2023

AMIT JAIN .....Petitioner

Through: Mr. Paras Chaudhary, Adv.

versus

INCOME TAX OFFICER, WARD-54(1) DELHI & ANR. .....Respondents

Through: Mr. Jivesh Kr. Tiwari, CGSC with Ms. Nandini Aggarwal & Ms. Sawiksha, Advs. for R1 & 2.
Mr. Vipul Agrawal, SSC with Ms.Goraang Ranjan, JSC, Ms. Sakshi & Ms. Harshita Kotru, Advs.

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

O R D E R

% 07.04.2026

1. The petitioner has approached this Court with a grievance that the respondent-Assessing Officer has passed the assessment order on 21.05.2023 under Section 147 and 144B of the Income Tax Act, 1961, without providing proper opportunity of hearing to him.

2. On the first date of hearing *i.e.*, 01.06.2023, a co-ordinate Bench of this Court had recorded thus:

> *"2. This writ petition concerns Assessment Year (AY) 2013-14.*
> *3. The petitioner seeks to assail assessment order dated 21.05.2023 passed under Section 147 read with Section 144B of the Income Tax Act, 1961 [in short, "Act"] passed by respondent no.1.*
> *3.1 Besides this, challenge is also laid to the demand*

notice of even date i.e., 21.05.2023 issued under Section 156 of the Act.

4. Counsel for the petitioner says that a notice was issued for proposed variation on 13.05.2023. It is pointed out that the petitioner was called upon to file a response by 16.05.2023, 1700 Hrs.

4.1 Counsel for the petitioner says that an application for adjournment was made and uploaded on 15.05.2023.

4.2 The reason given in the application, according to the counsel for the petitioner, was that he required time to gather the relevant material. For this purpose, our attention is drawn to Annexure P-10 appended on page 87 of the case file.

5. In sum, it is the case of the counsel for the petitioner that there has been a breach of principles of natural justice, inasmuch as adequate opportunity was not granted to respond to the show-cause notice.

5.1 Furthermore, the argument is that, in any case, the Assessing Officer (AO) should have rendered a decision on the request for adjournment made by the petitioner.

6. Accordingly, issue notice.

6.1 Mr Kunal Sharma accepts notice on behalf of the respondents/revenue.

7. Mr Kunal Sharma, learned senior standing counsel, who appears on behalf of the respondents/revenue, says that he will obtain instructions as to whether or not the request for adjournment made by the petitioner was dealt with by the AO.

7.1 In case instructions are received to resist the writ petition, a counteraffidavit will be filed at least five days before the next date of hearing.

8. List the matter on 25.08.2023.

9. In the meanwhile, no precipitate action would be taken against the petitioner, till further directions of the court.

10. Parties will act based on the digitally signed copy *of the order."*

3. Though the assessment order records that an adjournment request was made by the assessee, which the petitioner specifically denied and a counter affidavit has been filed but no evidence evincing that the adjournment was prayed for by the petitioner is placed on record.

4. Without going into the counter allegations & assertions, in light of the fact that the assessment order has been passed without considering reply/view point of the assessee, in the interest of justice, we are persuaded to set aside the assessment order, which appears to have been passed in violation of principles of natural justice.

5. The assessment order dated 21.05.2023 is hereby quashed and set aside.

6. The Faceless Assessing Officer to whom the case is assigned shall issue a notice to the petitioner in accordance with law, whereafter, he shall provide sufficient opportunity to the petitioner, including filing of reply/written submissions. In case opted, personal hearing shall also be provided before passing a fresh order in accordance with law. The Faceless Assessing Officer shall complete the assessment proceedings on or before 30.11.2026.

7. With the aforesaid directions, the petition is disposed of. The pending application is also disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 7, 2026/kk