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

+ W.P.(C) 8416/2026, CM APPL. 39426/2026 & CM APPL. 39425/2026

PRAMOD AGRAWAL

.....Petitioner

Through: Mr. Kanishk Rana & Ms. Nisha Bhardwaj, Advs.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Anil Panwar, SPC with Mr. Deepansh Sharma, Advs. for R1.
Mr. Sunil Agarwal, SSC Ms. Monica Benjamin JSC, Mr. Gibran Naushad, JSC and Ms. Laiba Arif, Advs. for R2.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **01.07.2026**

1. By way of the instant writ petition, the petitioner has challenged the order dated 25.03.2026 whereby the respondent No.2 has framed *ex-parte* assessment against the petitioner.
2. Learned counsel for the petitioner submitted that the petitioner has small, yet substantial grievance inasmuch as neither his reply was considered nor was he provided with an opportunity of hearing before the impugned assessment order was passed.
3. While maintaining that the petitioner has got an efficacious remedy of appeal before the Appellate Authority, Ms. Monica Benjamin, learned Junior Standing Counsel for the respondent No.2 contended that the petitioner had failed to file reply to the show cause notice dated 24.12.2025



by the due date, which was 08.01.2026 and therefore, the Assessing Officer was justified in proceeding with the matter. She added that even no request for extension of time for filing reply was made by the petitioner.

4. She, however, could not satisfy the Court as to why the petitioner's reply was not taken on record and considered.

5. Having heard learned counsel for the parties, we are of the view that maybe the Assessing Officer was technically correct in proceeding but since petitioner's reply has not been considered and he has not been accorded an opportunity of hearing, we are of the view that interest of justice warrants that one opportunity be allowed to the petitioner.

6. The writ petition is, thus, allowed.

7. The impugned Assessment Order dated 25.03.2026 (Annexure P-1) is quashed and set aside. The petitioner's reply which was filed on 19.03.2026 is ordered to be taken on record.

8. The Assessing Officer shall fix and intimate a date of hearing while also providing a VC link to the petitioner and a fresh order shall be passed after considering the petitioner's reply and the oral submissions (if any) made by him.

9. It shall be required of the Assessing Officer to pass a fresh assessment order on or before 30.09.2026.

10. The writ petition stands disposed of alongwith all pending applications.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

JULY 1, 2026/neelam