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

\+ W.P.(C) 12921/2021

DELCURE LIFESCIENCES LIMITED .....Petitioner

Through: Mr. TM Shiva Kumar, Ms. Sanjana, Ms. Laxmi Pundir, Ms. Sakshi Rana and Ms. Palak Kumari, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE & ANR. .....Respondents

Through: Mr. Siddhartha Sinha, SSC, Ms. Easha Gurung, JSC, Mr. Nring Chamwibo Zeliang and Ms. Anu Priya Nisha Minz, Advs.

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

O R D E R

% 23.03.2026

1. By way of the present writ petition, the petitioner has challenged the assessment order passed under Section 143(3) read with Sections 143(3A) and 143(3B) of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) for Assessment Year (AY) 2018-19, alleging the same to be contrary to law, inasmuch as the demand notice was issued on 16.03.2021 under Section 156 of the Act of 1961; whereas the assessment order was signed on 28.09.2021, hence not passed on such date (16.03.2021).

2. In this regard, Mr. TM Shiva Kumar, learned counsel for the petitioner invited Court's attention towards the assessment order (more particularly, the date inscribed in the seal at the bottom of last page), to highlight that the same bears the date 28.09.2021. He argued that since the

assessment order bears 28.09.2021 as the date of signature, the demand notice which had been issued prior thereto i.e. 16.03.2021 deserves to be quashed and set aside.

3. Learned counsel for the petitioner further pointed out that the demand notice dated 16.03.2021 bears the signature of Mr. Chandan Kumar Srivastav, whereas the impugned assessment order dated 28.09.2021 bears the signature of Mr. Vishesh Prakash.

4. He submitted that in view of the aforesaid discrepancies, the assessment order dated 28.09.2021 and demand notice dated 16.03.2021 deserve to be quashed.

5. Pursuant to Court's suggestion, learned counsel for the petitioner contended that assessment order and demand notice are liable to be quashed and no fresh opportunity can be granted to the respondents to pass a fresh assessment order.

6. Mr. Siddhartha Sinha, learned Senior Standing Counsel, contended that though the assessment order was passed on 16.03.2021 but due to some technical glitch or inadvertence, the same was not uploaded on the ITBA portal and hence, to cover up the gap or overcome inadvertence, a copy of the assessment order was signed on 28.09.2021 by Mr. Vishesh Prakash, being the subsequent incumbent in the office.

7. He argued that, at the best, the demand notice which was issued on 16.03.2021 could have been contrary to law but the assessment order cannot be faulted with. Because even on 28.09.2021, limitation was available.

8. Having said so, Mr. Sinha, submitted that there appears to be a valid argument of the petitioner that proper opportunity of hearing was not accorded. Therefore, the best course would be to set aside both the

assessment order and the demand notice and grant liberty to the Assessing Officer (AO) to pass a fresh assessment order after providing an opportunity of hearing to the petitioner.

9. Heard learned counsel for the parties.

10. On perusal of the demand notice and assessment order, we find that the discrepancy or flaw flagged by the petitioner in the assessment order and the demand notice is writ large. However, in view of the fair stand taken by the respondents that there has been a lack of fair opportunity of hearing accorded to the petitioner, we are of the view that due to the Income Tax Department shifting to electronic mode, there might have been some glitch or inadvertent error. But in any case a fresh demand notice could have been issued on 28.09.2021 while annulling the earlier demand notice (dated 16.03.2021). However, the assessment of the petitioner cannot be quashed outrightly, as prayed by learned counsel for the petitioner. The assessment order (which the AO is otherwise bound to pass) and the consequential demand cannot be escaped.

11. Furthermore, the discrepancy was a procedural lapse and not a substantial one, because the limitation was available at the relevant time. Had the petition been allowed in the year 2021 itself, the limitation was available. Simply because the matter remaind pending for five years, the petitioner cannot take advantage and get immunity from the tax liability and contend that the matter cannot be remanded, as the limitation has expired. Validity of an order has to be examined and period of limitation (if available) has to be seen on the date of filing of the petition.

12. Considering the reasonable request of Mr. Sinha, the assessment order purported to be dated 28.09.2021 so also demand notice dated 16.03.2021,

are hereby quashed and set aside.

13. The petitioner shall however, be provided an opportunity of personal hearing by the Jurisdictional Assessing Officer and the notice in this regard shall be issued to him within a period of four weeks from today.

14. On receipt of the notice, the assessee shall be given reasonable opportunity to file reply and documents (if desired), whereafter the assessment shall be completed on or before 30.09.2026.

15. The petition stands allowed.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 23, 2026/*ss*