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

\+ W.P.(C) 16407/2025 & CM APPL. 67229/2025

DISH INFRA SERVICES PRIVATE LIMITED THROUGH AUTHORIZED REPRESENTATIVE .....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. Vivek Sarin, Ms. Divyanshi Singh, Ms. Nandita Singhal, Mr. Satish C. Kaushik, Advs.

versus

ASSESSMENT UNIT, NATIONAL FACELESS ASSESSMENT CENTRE, INCOME TAX DEPARTMENT .....Respondent

Through: Mr. Vipul Agrawal, SSC

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

O R D E R

% **12.03.2026**

DINESH MEHTA, J. (ORAL)

1. By way of the present writ petition, petitioner has challenged the Assessment Order dated 29.09.2025 passed by respondent no. 1 under Section 143(3) read with Section 144B of the Income Tax Act, 1961.

2. The plea with which the petitioner has approached this Court is, that the intimation/e-mail for video conferencing hearing scheduled on 20.09.2025 did not contain login password of the video conferencing link and therefore, the petitioner was unable to join or attend the hearing and the Assessing Officer *(hereinafter referred to as 'the AO')* proceeded to pass the impugned assessment order on 29.09.2025.

3. Mr. S. Ganesh, learned Senior Counsel contended that within 45

minutes of the scheduled time of hearing i.e. 12 noon of 20.09.2025, the petitioner had sent an e-mail to the AO indicating therein that he had not received login password over registered mobile number and therefore, he is unable to join the hearing.

4. Mr. Vipul Agarwal, learned Senior Standing Counsel for the respondent informed that a reply has been filed by the respondent to the petitioner's aforesaid assertion wherein such assertion has been disputed with pleading that the login password was given on 19.09.2025 i.e. a day prior to the scheduled date and time of hearing.

5. Mr. S. Ganesh, learned Senior Counsel for the petitioner, however, submitted that there was a communication gap due to which the petitioner-assessee failed to participate in the proceedings, maybe because the login password was sent just a day ahead of the scheduled date and time of the hearing.

6. He submitted that the issue involved in the present writ petition and the reason for which the demand has been raised stands settled by the judgement of Hon'ble the Supreme Court in the case of ***I.C.D.S Ltd v. CIT Mysore*** reported in ***(2013) 29 taxmann.com 129 (SC)*** and there was no intention or attempt on the part of the petitioner to avoid the proceedings in any manner.

7. He prayed that without going into the controversy as to whether the petitioner received the password or not, one hearing/opportunity be accorded to the petitioner to meet the ends of justice.

8. Having heard learned counsel for the parties, we are of the view that what the petitioner is asking for is simply an opportunity of hearing. Hence, without going into the counter assertions as to whether the login password

was sent by the respondent or received by the petitioner in time, we deem it appropriate that in the facts peculiar to this case and in the interest of justice one opportunity of hearing be ordered to be afforded to the petitioner.

9. The writ petition is, therefore, allowed. The Assessment Order dated 29.09.2025 is thereby set aside.

10. The date of hearing before the Faceless Assessing Officer *('FAO')* is fixed as 23.04.2026 at 11 a.m. It shall be required of the Faceless Assessing Officer to send login password at the petitioner's registered e-mail ID latest by 6 p.m. of 21.04.2026.

11. The petitioner shall be free to submit written submission not exceeding two pages and any judgment, which he seeks to rely upon.

12. No further indulgence shall be granted to the petitioner. The Officer shall obviously, consider the petitioner's written so also oral submissions and pass a reasoned order in accordance with law.

13. Needless to state that we have not made any observation on merits or otherwise of the case.

14. Petition stands disposed of alongwith pending application.

DINESH MEHTA
(JUDGE)

VINOD KUMAR
(JUDGE)

MARCH 12, 2026/*sr*