

(2021) 08 DEL CK 0098

In the Delhi High Court

Case No : Civil Writ Petition No. 5427 Of 2021, Civil Miscellaneous Application
No. 16831 Of 2021

Lemon Tree Hotels Limited

APPELLANT

Vs

National Faceless Assessment Centre Delhi (Earlier National E-
Assessment Centre Delhi) & Anr.

RESPONDENT

Date of Decision : 18-08-2021

Acts Referred:

Income Tax Act, 1961 — Section 143(3), 144B, 144B(7)(vii), 156, 270A, 274

Citation : (2021) 08 DEL CK 0098

Hon'ble Judges : Manmohan, J;Navin Chawla, J

Bench : Division Bench

Advocate : Rohit Jain, Aniket D. Agrawal, Manisha Sharma, Vibhooti Malhotra,
Shailendra Singh, Udit Sharma

Final Decision : Disposed Of

Judgement

Manmohan, J

1. The petition has been heard by way of video conferencing.
2. Present writ petition has been filed challenging the impugned assessment order, notice of demand and notice for initiation of penalty proceedings dated 22nd April 2021, issued under Section 143(3) read with Section 144B, Section 156 and Section 274 read with Section 270A of the Income Tax Act, 1961 [the Act] for the assessment year [AY] 2018-2019.
3. Learned counsel for the Petitioner states that the impugned Assessment order has been passed in breach of the principles of natural justice. He states that since the matter was complex in terms of facts and law, a request for personal hearing was made to respondent No. 1, via its designated e-portal, on 27th March 2021.

4. He contends that Respondent no. I had an obligation to grant a personal hearing to the petitioner in terms of Section 144B(7)(vii) of the Act and since personal hearing was sought and was not granted by respondent no. I before passing the impugned assessment order, the same is contrary to law.

5. Ms. Vibhooti Malhotra, learned counsel for the respondents, states that the respondents have no objection if this Court were to set aside the impugned order and remand back the matter to the Assessing Officer for passing a fresh order after following the due procedure.

6. Keeping in view the aforesaid, the impugned assessment order, notice of demand and notice for initiation of penalty proceedings dated 22nd April

2021, issued under Section 143(3) read with Section 144B, Section 156 and Section 274 read with Section 270A of the Act for the assessment year

[AY] 2018-2019 are set aside and the matter is remanded back to the Assessing Officer who shall grant an opportunity of hearing to the petitioner

and thereafter pass a reasoned order in accordance with law. With the aforesaid direction, the present writ petition and pending application stand disposed of.

7. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.