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

*Date of Decision: 9<sup>th</sup> July, 2021*

+ **W.P.(C) 6278/2021 & CM Nos.19827-28/2021**

GHANSHYAMDAS GUPTA ..... Petitioner  
Through Mr.Prakash Kumar and  
Mrs.Rashmi Singh, Adv.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, DELHI ..... Respondent  
Through Mr.Abhishek Maratha, Standing  
Counsel

+ **W.P.(C) 6281/2021 & CM Nos.19835-36/2021**

GHANSHYAMDAS GUPTA ..... Petitioner  
Through Mr.Prakash Kumar and  
Mrs.Rashmi Singh, Adv.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, DELHI ..... Respondent  
Through Mr.Abhishek Maratha, Standing  
Counsel

+ **W.P.(C) 6306/2021 & CM Nos.19872-73/2021**

GHANSHYAMDAS GUPTA ..... Petitioner  
Through Mr.Prakash Kumar and  
Mrs.Rashmi Singh, Adv.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, DELHI ..... Respondent  
Through Mr.Abhishek Maratha, Standing  
Counsel



+ **W.P.(C) 6308/2021 & CM Nos.19874-75/2021**

GHANSHYAMDAS GUPTA ..... Petitioner  
Through Mr.Prakash Kumar and  
Mrs.Rashmi Singh, Adv.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, DELHI ..... Respondent  
Through Mr.Abhishek Maratha, Standing  
Counsel

+ **W.P.(C) 6309/2021 & CM Nos.19876-77/2021**

GHANSHYAMDAS GUPTA ..... Petitioner  
Through Mr.Prakash Kumar and  
Mrs.Rashmi Singh, Adv.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, DELHI ..... Respondent  
Through Mr.Abhishek Maratha, Standing  
Counsel

+ **W.P.(C) 6311/2021 & CM No.19880-81/2021**

GHANSHYAMDAS GUPTA ..... Petitioner  
Through Mr.Prakash Kumar and  
Mrs.Rashmi Singh, Adv.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, DELHI ..... Respondent  
Through Mr.Abhishek Maratha, Standing  
Counsel



+ **W.P.(C) 6317/2021 & CM Nos.19889-90/2021**

GHANSHYAMDAS GUPTA ..... Petitioner  
Through Mr.Prakash Kumar and  
Mrs.Rashmi Singh, Adv.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE-27, DELHI ..... Respondent  
Through Mr.Abhishek Maratha, Standing  
Counsel

**CORAM:**  
**HON'BLE MR. JUSTICE MANMOHAN**  
**HON'BLE MR. JUSTICE NAVIN CHAWLA**

**MANMOHAN, J. (Oral)**

1. The hearing has been conducted through video conferencing.
2. Present writ petitions have been filed challenging the assessment orders under Section 153A and 143(3) of the Income Tax Act 1961 (hereinafter referred to as the 'Act'), notices of demand issued under Section 156 of the Act and notices of penalty issued under Section 274 read with Section 271(1)(c) dated 09<sup>th</sup> June, 2021 and 10<sup>th</sup> June, 2021 for the Assessment Years 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20.
3. Learned counsel for the petitioner states that the impugned assessment orders have been passed in violation of the principles of natural justice and without affording an effective hearing to the petitioner.
4. He further states that the petitioner was entitled to be heard before passing the impugned assessment orders. He contends that the



petitioner was under the belief that the date for filing the response to the notice dated 21<sup>st</sup> April, 2021 was extended indefinitely by a communication sent by the Income Tax Department vide email dated 21<sup>st</sup> April, 2021 at 6.01 P.M. which did not specify any date for the extension granted, owing to the lockdown imposed in the NCT of Delhi on account of the Covid-19 pandemic.

5. He emphasizes that by not providing the petitioner an opportunity to file reply and represent before the Assessing Officer in response to notices dated 21<sup>st</sup> April, 2021 has caused great prejudice to the petitioner inasmuch as demands of Rs.2,04,123/-, 12,48,328/- Rs.26,79,956/-, Rs.14,92,744/- Rs.9,92,814/-, Rs.5,42,076/- and Rs.2,11,128/- have been levied on the petitioner alongwith separate initiation of penalty proceedings under Section 271(1)(c) of the Act.

6. Issue notice. Mr.Abhishek Maratha, standing counsel accepts notice on behalf of the respondent. He states that while the initial notices dated 21<sup>st</sup> April, 2021 had been issued by the Income Tax Department, the subsequent email dated 21<sup>st</sup> April, 2021 at 6.01 p.m. had not been issued by the respondent. He states that if the initial notices dated 21<sup>st</sup> April, 2021 are taken into account, there would be sufficient compliance of principle of natural justice in the present proceedings.

7. Having hearing the learned counsels for the parties, this Court finds that the principal of natural justice have not been adequately complied with in the present instance inasmuch as if the respondent's version is believed, the petitioner did not have sufficient opportunity to reply to the notices dated 21<sup>st</sup> April, 2021 under Section 142(1) of the



Act, as there was a lockdown in Delhi between 19<sup>th</sup> April, 2021 at 10.00 P.M. and 07<sup>th</sup> June, 2021 at 5.00 A.M. It is also pertinent to mention that the petitioner in his writ petitions in paragraph 25 has specifically mentioned in detail the particulars of a large number of documents that were in his possession and that he would have placed on record to clarify the issues raised by the Assessing Officer.

8. Consequently, this Court finds merits in the submission that there has been violation of principles of natural justice in the present instance. Accordingly, the impugned orders dated 09<sup>th</sup> June, 2021 and 10<sup>th</sup> June, 2021 are set aside and the matters are remanded back to the Assessing Officer to pass fresh assessment orders and decide the notices under Section 142(1) of the Act by way of a reasoned order in accordance with law after giving an opportunity of hearing to the petitioner. The petitioner is directed to file his responses to the notices dated 21<sup>st</sup> April, 2021 under Section 142(1) of the Act within two weeks. The petitioner is also directed to appear before the Assessing Officer, Central Circle-27, Delhi on 26<sup>th</sup> July, 2021 at 11.00 A.M.

9. Accordingly, the present writ petitions along with pending applications stand disposed of.

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

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**JULY 9, 2021/Arya**