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

+ W.P.(C) 6269/2021 & CM Nos.19815-16/2021

RAMTECH CONSULTING ..... Petitioner

Through Mr.Salil Kapoor, Mr.Sumit  
Lalchandani, Ms.Ananya Kapoor  
and Ms.Soumya Singh, Advs.

versus

NATIONAL E ASSESSMENT CENTRE ADDITIONAL JOINT  
DEPUTY ASSISTANT COMMISSIONER OF INCOME TAX  
INCOME TAX OFFICER ..... Respondent

Through Mr.Sanjay Kumar, Sr. St. counsel

% Date of Decision: 14<sup>th</sup> July, 2021

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE NAVIN CHAWLA**

**J U D G M E N T**

1. The hearing has been conducted through video conferencing.
2. Present writ petition has been filed challenging the draft assessment order dated 25<sup>th</sup> March, 2021 passed under Section 143(3) read with Sections 144C of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') and also the consequential assessment order dated 24<sup>th</sup> May, 2021 passed under Section 143(3) r/w Section 144C(3) read with Section 144B of the Act by the respondent for the assessment year 2017-18.



3. Learned counsel for the petitioner states that the impugned draft assessment order dated 25<sup>th</sup> March, 2021 has been passed without issuance of a show cause notice, as mandated by Section 143(3A)/144B of the Act.

4. He submits that the impugned draft assessment order dated 25<sup>th</sup> March 2021 and the impugned consequential order dated 24<sup>th</sup> May, 2021 are in violation of the principal of natural justice enshrined in Faceless Assessment First Amendment Scheme 2021 and Section 144B of the Act.

5. Issue notice. Mr.Sanjay Kumar, Advocate accepts notice. He states that he does not wish to file any formal reply to the present writ petition. He further states that he has no objection if the petition is allowed and the matter is remanded back to the Assessing Officer for passing a fresh assessment order under Section 143(3) read with Sections 144B and 144C of the Act.

6. Learned counsel for the petitioner has no objection to the same.

7. Consequently, the impugned draft assessment order dated 25<sup>th</sup> March 2021 passed under Section 143(3) read with Sections 144C of the Act and the impugned Assessment order dated 24<sup>th</sup> May, 2021 passed under Section 143(3) r/w Section 144C(3) read with Section 144B of the Act are set aside and the matter is remanded back to the Assessing Officer for passing a fresh assessment order under Section 143(3) read with Sections 144B and 144C of the Act after giving a show cause notice to the petitioner under Section 144B(1) (xvi) of the Act. Let the said notice be issued within two weeks.

8. With the aforesaid directions, the present writ petition along with pending applications stand disposed of.



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

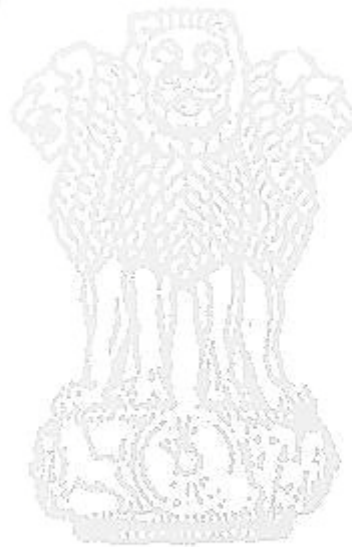
**MANMOHAN, J**

**NAVIN CHAWLA, J**

**JULY 14, 2021**

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HIGH COURT OF DELHI



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