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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 1203/2023 & CM APPL. 4588-4589/2023**

% **Date of Decision: 31.01.2023**

INDO LAMINATES PRIVATE LIMITED ..... Petitioner

Through: Mr Ved Jain & Mr Nischay Kantoor,  
Advocates.

*versus*

ASSESSMENT UNIT, INCOME TAX DEPARTMENT  
& ORS. .... Respondents

Through: Mr Abhishek Maratha, Sr. Standing  
Counsel.

**CORAM:**

**HON'BLE MR JUSTICE RAJIV SHAKDHER**

**HON'BLE MS JUSTICE TARA VITASTA GANJU**

**ORDER**

% **31.01.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

**RAJIV SHAKDHER, J (ORAL):**

**CM APPL. 4589/2023**

1. Allowed, subject to just exceptions.

**W.P.(C) 1203/2023 & CM APPL. 4588/2023 [Application filed on behalf  
of the petitioner seeking interim relief]**

2. This writ petition concerns Assessment Year (AY) 2021-2022.

3. The petitioner has laid challenge to the following notices and  
assessment order:

(i) notice dated 28.06.2022;

(ii) notice dated 09.12.2022;

(iii) assessment order dated 19.12.2022;

(iv) notice of demand dated 19.12.2022.

4. Issue notice.

4.1 Mr Abhishek Maratha, learned senior standing counsel, who appears on behalf of the respondents/revenue accepts notice.

5. In view of the directions that we propose to pass, Mr Maratha says that counter-affidavit need not be filed.

6. Therefore, with the consent of the learned counsel for the parties, the writ petition is taken up for hearing and final disposal, at this stage itself.

7. The record shows, that the petitioner had filed a return for the aforementioned AY i.e., AY 2021-2022 on 15.03.2022.

8. The petitioner's case was, however, picked up for scrutiny *via* Computer Assisted Scrutiny Selection (CASS) for carrying out the assessment in accordance with the scheme framed under Section 144B of the Income Tax Act, 1961 [in short 'the Act'].

9. Accordingly, on 28.06.2022, a notice under Section 143(2) of the Act was issued.

10. This was followed by notices issued under Section 142(1) of the Act. It appears, that three notices were issued under the said provision i.e., notices dated 18.10.2022, 02.11.2022 and 11.11.2022. The petitioner replied to these notices on 08.12.2022.

11. A perusal of the record shows that a show-cause notice was issued by the Assessing Officer (AO) on 09.12.2022, without taking into account the fact that the petitioner had filed a reply on 08.12.2022. *Via* the show-cause notice dated 09.12.2022, the petitioner was given time to respond by 13.12.2022, up until 11:30 hours.

12. The petitioner avers, that on 14.12.2022, it attempted to lodge the reply to the show cause notice dated 09.12.2022, an attempt which failed as the e-proceedings window was closed. Consequently, the petitioner claims

that, on 14.12.2022, an e-mail was forwarded at the following URL - “*samadhan.faceless.assessment@incometax.gov.in*” and “*samadhan.faceless.penalty@incometax.gov.in*.”

13. It is also the petitioner’s stand, that since no response was received *qua* its email dated 14.12.2022, it made a request on 16.12.2022 to the concerned jurisdictional AO via e-mail address to the following URL- “*delhi.ito12.1@incometax.gov.in*”, “*samadhan.faceless.assessment@incometax.gov.in*” and *samadhan.faceless.penalty@incometax.gov.in*. This exercise, it appears, was repeated on 19.12.2022, when an e-mail of even date was forwarded from the following URL “*samadhan.faceless.penalty@incometax.gov.in*” to “*adg3.systems@incometax.gov.in*.”

13.1 It appears, that despite these e-mails having been escalated to the system [i.e., *adg3.systems@incometax.gov.in*] by the NaFAC team, the petitioner’s grievance was not resolved.

13.2 We may note, that in this context, our attention has been drawn to the document appended at page 297 of the case file.

14. Given the fact, that although the petitioner’s reply dated 08.12.2022 was on record, a show-cause notice dated 09.12.2022 was issued, without having regard to the reply, we are inclined to quash the impugned notices and order. There was, to our minds, clearly a failure to adhere to the directions contained in Clause N.1.3 of the Standard Operating Procedure (SOP) for Assessment Unit (AU) dated 03.08.2022; which required a minimum timeframe of seven days to be given to the noticee i.e., the petitioner.

14.1 It is directed accordingly. The impugned notices and order are

quashed.

14.2 Liberty is, however, given to the AO to carry out a *de novo* exercise, *albeit*, as per law.

14.3 To be noted, the said SOP has been framed in consonance with the provisions of Section 144B(6)(xi) of the Act.

15. Parties will act based on the digitally signed copy of the order.

**RAJIV SHAKDHER**  
**(JUDGE)**

**TARA VITASTA GANJU**  
**(JUDGE)**

**JANUARY 31, 2023 / ha**

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