

Anil Kumar Sinha

Civil Writ Jurisdiction Case No.20029 of 2021

FORUM

Patna High Court

ORDER DATE

07 Dec 2021

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

Pathy, learned counsel for the petitioner states that petitioner could not appear before the authority in view of the adversities arising out of the current Pandemic Covid-19. We notice that notices were issued to the assessee during the period of current Pandemic Covid-19. Being satisfied of the hardship expressed by the petitioner in not responding to the notices, we are inclined to quash and set aside the impugned order dated 25th of September 2021, which undisputedly is ex parte in nature. As such, we dispose of the present petition in the following terms:- (a) We quash and set aside the impugned order dated 25.09.2021 passed by respondent no. 2, namely, Asst. Commissioner of Income Tax, National Faceless Assessment Centre, Delhi (Annexure 5 series). (b) Petitioner shall appear before the Assessing Officer i.e. Asst. Commissioner of Income Tax, National Faceless Assessment Centre, Delhi (Respondent no. 2) (Annexure 5 series) or any other appropriate authority authorized to carry out the assessment. (c) Petitioner shall appear before the Assessing Authority on 27th of December 2021. (d) Petitioner shall respond to the notices within a period of two weeks thereafter and the officer, after affording opportunity of hearing shall pass a reasoned and speaking order within a period of two months thereafter. (c) Petitioner undertakes to fully cooperate and not take any unnecessary adjournment. (d) Also, should the need so arises, it would be open for the petitioner to take recourse of such remedies as are otherwise available in accordance with law, including filing of appeal before the appropriate forum. Interlocutory Application(s), if any, also stands disposed of. veena/rajiv- (S. Kumar, J)

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 558-560

READ ORDER

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