

# Madhurima Singh

Civil Writ Jurisdiction Case No.5081 of 2022

**FORUM**

**Patna High Court**

**ORDER DATE**

**14 Sep 2022**

**NOTE TYPE**

**Source extract**

## 01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

JUSTICE S. KUMAR ORAL JUDGMENT (Per: HONOURABLE THE CHIEF JUSTICE) Date : 14-09-2022 Heard learned counsel for the parties. Petitioners have prayed for following reliefs:- It is not in dispute that during the course of the proceedings, petitioners had made a request in terms of the statutory provisions, i.e., Section 144 B (7) (vii) of the Income Tax Act, which is quoted below:- “(vii) in a case where a variation is proposed in the draft assessment order or final draft assessment order or revised draft assessment order, and an opportunity is provided to the assessee by serving a notice calling upon him to show-cause as to why the assessment should not be completed as per the such draft or final draft or revised draft assessment order, the assessee or his authorised representative, as the case may be, may request for personal hearing so as to make his oral submissions or present his case before the income-tax authority in any unit;” for affording an opportunity of physical hearing, which request undisputedly was not considered favourably, prior to the passing of the impugned orders dated 16.03.2022 and 17.03.2022 . As such, on this short ground alone, the aforesaid orders are quashed and set aside, reserving liberty to the respondents to conclude the proceedings, should they desire, strictly in accordance with law. Needless to add, petitioners shall fully co-operate and participate in the proceedings with an endeavor of having the same concluded at the earliest. Date for hearing shall be fixed by the authorities, to be duly intimated, enabling the petitioners to participate therein by way of prescribed mode. Petition stands disposed of in the aforesaid terms. Interlocutory Application(s), if any, stands disposed of.

### SOURCE & VERIFICATION

Supplied court copy / compilation pp. 603-606

**READ ORDER**

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