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

+ W.P.(C) 6762/2022 & CM APPLs.20560-20561/2022

ANKIT KAUL

..... Petitioner

Through: Mr. Shashwat Bajpai, Advocate.

versus

NATIONAL FACELESS ASSESSMENT CENTER, NEW DELHI

..... Respondent

Through: Mr. Zoheb Hossain, Sr. Standing  
Counsel with Mr. Vipul Agarwal, Mr.  
Parth Semwal, Advocates.

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Date of Decision: 28<sup>th</sup> April, 2022

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD**

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

**MANMOHAN, J (Oral):**

1. Present writ petition has been filed challenging the ex-parte order dated 29<sup>th</sup> March, 2022 passed under Section 147 read with Section 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').
2. Learned counsel for the Petitioner states that the Respondent on 29<sup>th</sup> March, 2022 passed the impugned order under Section 147 read with Sections 144 and 144B of the Act without taking the written submission of the Petitioner on record.

3. He states that without any fault attributable to the Petitioner, he was prevented from duly submitting his response on the E-filing Portal under National Faceless Assessment Scheme as the "Submit Response Tab" was disabled. He states that the Petitioner instead furnished the necessary details along with documents as attachments through an E-mail dated 24<sup>th</sup> March, 2022 at 06:43 PM to the Respondent. He states that though the respondent refused to take the email on record, it asked the petitioner to raise its grievance by writing an email to [efilingwebmanager@incometax.gov.in](mailto:efilingwebmanager@incometax.gov.in).

4. Learned counsel for the Petitioner further states that the petitioner filed his grievance on the very same day with the aforesaid authority. He however states that the Respondent despite stating in its email dated 27<sup>th</sup> March, 2022 that the issue had been escalated to the concerned team and asking the petitioner to wait for some more time for the resolution of his query/issue, went ahead and passed the impugned ex-parte order.

5. Issue notice.

6. Mr. Zoheb Hossain, learned counsel for the Respondent accepts notice. He states that Petitioner can raise his grievance before the appellate authority.

7. It is settled law that a writ petition is maintainable if the principles of natural justice have been violated.

8. In the present instance, since, the petitioner, due to technical glitch, has not been able to file his response/written submission, the impugned order dated 29<sup>th</sup> March, 2022 is set aside. However, the Respondent is directed to re-file its reply dated 24<sup>th</sup> March, 2022 with the National Faceless Appeal Centre [NFAC] within a week. The Respondent is directed to pass a fresh assessment order within six weeks thereafter in accordance with law.

9. With the aforesaid direction, the present writ petition and applications stand disposed of.

**MANMOHAN, J**

**SUBRAMONIUM PRASAD, J**

**APRIL 28, 2022**  
**AS**

HIGH COURT OF DELHI



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