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

+ W.P.(C) 13553/2021 & CM 42773/2021

RMSI PRIVATE LIMITED Petitioner
Through Mr.Piyush Kaushik, Advocate

versus

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI
..... Respondent
Through Mr.Puneet Rai, Sr. Standing counsel,
Ms.Adeeba Mujahid, Jr.Standing Counsel
and Ms.Reena Sinha Puri, PCCIT-NaFAC is
present.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA

% **ORDER**
02.12.2021

Present writ petition has been filed challenging the impugned final assessment order dated 8th September, 2021 issued under Section 143 (3) read with Section 144B of the Income Tax Act, 1961 (the Act) for the Assessment Year 2018-19.

Learned counsel for the petitioner states that the impugned assessment order has been passed without issuing a Show Cause Notice and a draft assessment order which is mandated under Section 144B(1)(xvi)(b) of the Act. He states that the Respondent's action is violative of Section 144B of the Act.

He emphasises that the Respondent straightaway issued the impugned final assessment order without issuing any draft assessment order and Show Cause Notice and assessed the Petitioner's income at Rs.25,85,92,670/- and vide notice of demand dated 8th September, 2021, raised a demand of Rs.49,67,050/-.

Issue notice. Mr.Puneet Rai, learned counsel accepts notice on behalf of the respondents.

Despite this Court passing a number of judgments setting aside similar assessment orders, the respondents are still passing similar orders. It seems that despite the judgments passed by this Court, the respondents in many of the cases have made similar mistakes time and again. Accordingly, this Court during the hearing in the morning session had directed the Principal Commissioner, National Faceless Assessment Centre, to appear before this Court by way of online video link.

Ms.Reena Sinha Puri, Principal Chief Commissioner, NaFAC, has appeared in the post-lunch session by way of online video link. She assures and undertakes to this Court that the National Faceless Assessment Centre would introduce a system of alerts and checks to ensure that no final Assessment order is passed without prior issuance of a Show Cause Notice as well as draft assessment order and without considering reply by the Assessee and a request, if any, of the Assessee for an opportunity of hearing. Further, in view of Section 144B (9) of the Act that any assessment order not made in accordance with the procedure laid down in Section 144B of the Act would be *non est*, this Court directs the Principal Chief Commissioner to examine as to whether the National Faceless Assessment Centre would withdraw a final assessment order, passed in violation of principles of

natural justice and/or without issuing Show Cause Notice and draft assessment order as well as without considering the reply and/or assessee's request for a personal hearing. She states that she would file an affidavit after discussing the aforesaid suggestions with CBDT and with her officers within three weeks.

List on 24th December, 2021.

MANMOHAN, J

NAVIN CHAWLA, J

DECEMBER 2, 2021/RN