

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH**

CWP-7239-2023

Date of Decision:-26.04.2023

Arihant Roller Flour Mills

....Petitioner

Vs.

National Faceless Assessment Centre and anr.

....Respondents

**CORAM:- HON'BLE MS. JUSTICE RITU BAHRI  
HON'BLE MRS. JUSTICE MANISHA BATRA****Present:-** Mr. Nikhil Goyal, Advocate and Mr. Rana Gurtej Singh, Advocate  
for the petitioner.Ms. Gauri Neo Rampal, Sr. Standing counsel  
For the respondents.**Ritu Bahri, J. (Oral)**

Petitioner is seeking issuance of writ in the nature of certiorari for quashing order dated 24.03.2023 (P-6), notice of demand dated 24.03.2023 (P-7), notice dated 24.03.2023 (P-8), as the orders/notices had been passed in violation of principles of natural justice and in non-compliance of procedure enshrined in clause (vii) and (viii) of sub-section (6) to Section 144-B of the Act.

The grievance of the petitioner before this Court is that his case was fixed for 21.03.2023 at 11 AM through VC but due to non-availability of the petitioner's counsel, a request to re-schedule the VC was submitted by the counsel for the petitioner at 7 AM on 21.03.2023 but the petitioner did not receive any response from respondent No. 1 and the request showed as "Open" on the e-filing portal of the petitioner. Bu respondent No. 1 closed the e-submission facility in the account of the petitioner on 21.03.2023. The petitioner then raised a grievance on e-filing portal on 21.03.2023 and resolution to this grievance was provided on 23.03.2023. This information was even forwarded by respondent No. 1 to the concerned Assessment Unit on 24.03.2023 (P-5). However, without affording

opportunity of hearing to the petitioner, the impugned order and notices have been issued.

In compliance of order dated 12.04.2023, a reply dated 20.04.2023 has been filed by the respondents admitting the fact that information with respect to request of personal hearing was forwarded by respondent No. 1 to the concerned assessment unit on 21.03.2023.

Without going into the merits of the case, the present petition is allowed and impugned order dated 24.03.2023 (P-6), notice of demand dated 24.03.2023 (P-7) and notice dated 24.03.2023 (P-8) are set aside. The matter is being remanded back to the Assessing Officer to pass afresh order after giving opportunity of hearing to the petitioner, in accordance with law.

(RITU BAHRI)  
JUDGE

(MANISHA BATRA)  
JUDGE

26.04.2023  
G Arora

<i>Whether speaking/reasoned</i>	: Yes/No
<i>Whether reportable</i>	: Yes/No