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accordance with the procedure laid down under the said Section. It is submitted that, as such, sub-section (9) of Section 144B of the Act has been deleted with effect from 01.04.2021 and the provision to declare the assessment as *non est* if such assessment is not made in accordance with the procedure laid down under Section 144B of the Act has been deleted. It is submitted that therefore the aforesaid ground shall not be made available to the assessee. It is submitted that therefore the assessment order would continue and the assessee, if aggrieved, was required to prefer an Appeal before the CIT(A). It is further submitted that, even the observations made by the High Court in the impugned order made, in para 9, are also not warranted, in the facts and circumstances of the case, more particularly, when the entire procedure before assessment was followed and thereafter even the legislature also deleted the provision of sub-section (9) of Section 144B of the Act retrospectively with effect from 01.04.2021.

Issue notice, returnable on 04.05.2022.

Dasti, in addition, is permitted.

In the meantime, the observations made by the High Court in para 9 of the impugned judgment and order are ordered to be stayed.

(R. NATARAJAN)
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)
BRANCH OFFICER