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

*Date of Decision: 12.08.2021*

+ **W.P.(C) 8280/2021 & CM APPL. 25689-90/2021**

**RAMPRASTHA BUILDWELL PRIVATE LIMITED**

..... Petitioner

Through: Mr.Amol Sinha, Mr.Ashvini  
Kumar & Mr.Nitin Gulati,  
Adv.

versus

**NATIONAL E-ASSESSMENT CENTRE, DELHI & ANR.**

..... Respondents

Through: Mr.Sunil Agarwal, Sr. Standing  
Counsel with Mr.Tushar Gupta,  
Jr. Standing Counsel.

+ **W.P.(C) 8282/2021 & CM APPL. 25693-94/2021**

**RAMPRASTHA SARE LANDHOLDING COMPANY ONE  
PRIVATE LIMITED**

..... Petitioner

Through: Mr.Amol Sinha, Mr.Ashvini  
Kumar & Mr.Nitin Gulati,  
Adv.

versus

**NATIONAL E-ASSESSMENT CENTRE, DELHI & ANR.**

..... Respondents

Through: Mr.Ruchir Bhatia, Sr. Standing  
Counsel.

**CORAM:**  
**HON'BLE MR. JUSTICE MANMOHAN**  
**HON'BLE MR. JUSTICE NAVIN CHAWLA**  
**MANMOHAN, J. (Oral)**

1. The petitions have been heard by way of video conferencing.
2. Present writ petitions have been filed challenging the Assessment Orders dated 26<sup>th</sup> April 2021 and 27<sup>th</sup> April 2021 in W.P. (C) 8282/2021 and W.P. (C) 8280/2021 respectively, passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 for AY 2018-19. Petitioners also seek direction to Respondent No. 1 to grant an opportunity to the petitioners for filing objections against the show cause notices dated 21<sup>st</sup> April, 2021 and 22<sup>nd</sup> April, 2021 in W.P. (C) 8282/2021 and W.P.(C) 8280/2021 respectively.
3. Learned counsel for the Petitioners contends that the impugned Assessment orders have been passed without granting an opportunity of filing objections against the notices cum draft assessment orders as the state of Delhi was under lockdown due to the second wave of Covid-19 Pandemic between date of notices and the date by which replies had to be filed i.e. 23<sup>rd</sup> April, 2021 and 26<sup>th</sup> April, 2021 in WP(C) 8282/2021 and WP(C) 8280/2021 respectively.
4. He emphasises that the office premises of the Petitioners were closed between the date of issuance of notices and passing of the impugned orders due to curfew imposed between 19<sup>th</sup> April, 2021 and 3<sup>rd</sup> May, 2021 in pursuance to the Delhi Disaster Management Authorities orders and the Petitioners were unable to access their official emails and communicate the notices to their authorised

representatives for filing objections/replies against the show cause notices-cum-draft assessment orders. Hence, according to him, there has been a gross violation of the principles of natural justice enshrined in Section 144B of the Act.

5. Issue Notice.

6. Mr.Sunil Agarwal, Advocate and Mr.Ruchir Bhatia Advocate accept notice on behalf of the respondents in WP(C) 8280/2021 and WP(C) 8282/2021 respectively. They state that it has been the consistent stand of NaFAC that in such cases where there has been a lapse of procedure on the part of Faceless Assessing officer due to technical reasons or otherwise, the Court may be requested to set aside the assessment orders and remand the matters back to the Assessing Officer for passing a fresh order after following the due procedure.

7. Having regard to the fact that the offices of the petitioners were closed due to lockdown and the petitioners' Account Officer was unavailable, this Court is of the view that the petitioners did not get an effective and meaningful opportunity to respond to the Draft Assessment Order and show-cause notices dated 21<sup>st</sup> April 2021 and 22<sup>nd</sup> April 2021.

8. Keeping in view the aforesaid as well as in accordance with the statement made by the learned counsel for the respondents, the Impugned Assessment Orders dated 26<sup>th</sup> April 2021 and 27<sup>th</sup> April 2021 passed in W.P. (C) 8282/2021 and W.P. (C) 8280/2021 respectively, under Section 143(3) read with Section 144B of the Income Tax Act, 1961 for AY 2018-19 are set aside and the matters

are remanded back to the Respondent-Assessing Officers for taking appropriate steps in accordance with law.

9. Writ petition and applications stand disposed of in view of the above.

10. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**AUGUST 12, 2021/rv**



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