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

+ W.P.(C) 10329/2022

PRITI NANDA

..... Petitioner

Through: Mr.Siddharth Satija, Advocate.

versus

COMMISSIONER OF INCOME TAX - APPEALS & ANR.

..... Respondents

Through: Mr.Kunal Sharma, senior standing  
counsel for the Revenue with  
Ms.Zehra Khan and Mr.Shray  
Nargotra, Advocates.

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Date of Decision: 11<sup>th</sup> July, 2022

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA**

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

**MANMOHAN, J (Oral):**

**C.M.No.29778/2022**

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

**W.P.(C) No.10329/2022 & C.M.No.30036/2022**

1. By way of the present petition, the Petitioner seeks a direction to the Respondents to list, hear and decide the first appeal filed by the Petitioner



against the Assessment Order and freezing proceeding issued against her by the concerned Assessing Officer within a period of one month.

2. Learned counsel for the Petitioner states that the Petitioner had filed an appeal against the assessment order dated 21st December, 2019 before the Respondent No.1 on 20th January, 2020. He states that before the appeal could be adjudicated, the concerned Assessing Officer served a notice dated 20th February, 2020 under Section 226 of the Income Tax Act, 1961 [hereinafter referred to as the 'Act'] to the banks of the Petitioner freezing her bank accounts. He states that pursuant to the freezing order, the concerned Assessing Officer recovered an amount of approximately Rs.20 Lacs.

3. Learned counsel for the Petitioner states that whilst the appeal was pending, the Ministry of Finance introduced the 'Faceless Appeal Scheme 2020'. He states that the Petitioner's appeal stands transferred to the Respondent No.2 – National Faceless Appeal Centre. He points out that it has been more than two and half years since the filing of the appeal, but the appeal has not been listed. He submits that the Petitioner had also emailed the Respondents seeking an early fixation of appeal on 19th May, 2022, but to no avail.

4. Issue notice. Mr.Kunal Sharma, learned standing counsel accepts notice on behalf of the Respondents. He states that if the Petitioner files an application for early hearing, the same shall be considered expeditiously.

5. Accordingly, the present writ petition along with pending application is disposed of with a direction to the Petitioner to file an early hearing application before the Appellate Authority i.e. National Faceless Appeal Centre. In the event, such an application is filed within two weeks, the



Respondent No.2 is directed to decide the same in accordance with law within four weeks thereafter.

**MANMOHAN, J**

**MANMEET PRITAM SINGH ARORA, J**

**JULY 11, 2022  
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