



**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**RVWPET No.269 of 2024**

**M/s. Sri Gopal Store, Sambalpur .... Applicant**

Represented By Adv. –  
Mr. Sidhartha Ray, Sr. Advocate  
Mr. K.K. Sahoo, Advocate  
Mr. D.K. Samal, Advocate

*-versus-*

**Assessing Officer, Assessment Unit .... Opposite Parties  
of National Faceless Assessment  
Centre, New Delhi and another**

Represented By Adv. –  
Mr. S.C. Mohanty, Sr. Standing Counsel

**CORAM:**

**THE HON'BLE MR. JUSTICE ARINDAM SINHA,  
ACTING CHIEF JUSTICE**

**AND**

**THE HON'BLE MR. JUSTICE M.S. SAHOO**

**ORDER  
04.02.2025**

**Order No.  
04.**

1. Mr. Ray, learned senior advocate appears on behalf of review applicant, who was writ petitioner. He submits, his client has applied for review of our judgment dated 22<sup>nd</sup> October, 2024. The review has been necessitated because inspite of due diligence his client could not



lay hands on and produce notification dated 31<sup>st</sup> March, 2021, disclosed as annexure-2 in the application. He draws attention to it to submit, inter alia, entry no.1684 conferred jurisdiction to Principal Commissioner of Income tax as an authority for Regional Faceless Assessment Centre (ReFAC). The notification was issued in exercise of power under sub-sections (1), (2) and (5) in section 120, Income Tax Act, 1961. Referring to paragraph 7 of the judgment he submits, this is the specification made by the authority. He submits, there be review.

2. Mr. Mohanty, learned advocate, Senior Standing Counsel appears on behalf of revenue and on query made submits, the notification stands made.

3. In context of the review application we reproduce below paragraphs 1 and 7 from our judgment dated 22<sup>nd</sup> October, 2024.

*“1. Mr. Ray, learned senior advocate appears on behalf of petitioner and submits, impugned are assessment order dated 31<sup>st</sup> July, 2024 pertaining to assessment year, 2021-22 and demand notices issued pursuant thereto. They are liable to be quashed because they were made manually under provisions in section 143(3) of Income*



*Tax Act, 1961 though the assessment was to be done in a faceless manner as per scheme notified on 29<sup>th</sup> March, 2022. He draws attention to the notification to submit, the assessment ought to have been made as provided in section 151-A. He seeks interference.*

xxx xxx

xxx xxx

xxx xxx

*7. Section 144-B appears to be a complete code providing for faceless assessment. We have already noted before that impugned assessment order was made under section 143(3) read with section 260. Sub-section(1) in section 144-B(1), without the clauses thereunder is reproduced below.*

***“144-B. Faceless assessment.-(1) Notwithstanding anything to the contrary contained in any other provisions of this Act, the assessment under sub-section (3) of section 143 or under section 144, in the cases referred to in sub-section (2), shall be made in a faceless manner as per the following procedure, namely:- ... ..”***

*(emphasis supplied)*

*Sub-section(2) in section 144-B is also reproduced below.*

*“(2) The faceless assessment under sub-section(1) shall be made in respect of such territorial area, or persons or class of persons, or incomes or class of*



*incomes, or cases or class of cases, as may be specified by the Board.”*

*No specification by the Board has been shown to us.”*

The notification, applicant says, could not be produced at the time of hearing inspite of exercise of diligence. We accept the submission, to allow the review. Judgment dated 22<sup>nd</sup> October, 2024 is recalled and the writ petition restored for hearing.

4. The review is allowed and disposed of.

***(Arindam Sinha)***  
***Acting Chief Justice***

***(M.S. Sahoo)***  
***Judge***

Sks

Signature Not Verified

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Date: 04-Feb-2025 18:53:55

