

W.P.O. No.969 of 2021  
IN THE HIGH COURT AT CALCUTTA  
Constitutional Writ Jurisdiction  
ORIGINAL SIDE

NEERAJA RATERIA  
Versus  
NATIONAL FACELESS APPEAL CENTRE DELHI AND ORS.

BEFORE:  
The Hon'ble JUSTICE MD. NIZAMUDDIN  
Date : 5<sup>th</sup> October, 2021.

APPEARANCE:  
Mr.Pranit Bag, Adv.  
Mr.Subhash Agarwal, Adv.  
Mr.Anuj Kr. Mishra, Adv.  
Mr.Brijesh Singh, Adv.  
...for petitioner  
  
Mr.Y.J. Dastoor, ASG  
Mr.Prabir Bhowmik, Adv.  
Mr.Madhu Jana, Adv.  
...for respondents

The Court: Heard learned advocates appearing for the parties. In this matter the petitioner has challenged the impugned assessment order dated 26<sup>th</sup> August, 2021 passed under section 143(3) read with section 144B of the Income Tax Act relating to assessment year 2018-19 and subsequent action on the basis of such assessment on the ground that the impugned assessment order is bad and illegal on the face of the record, in view of the facts which are matters of record that in spite of repeated request made by the petitioner to the respondent assessing officer for providing password for personal hearing through video conferencing. Petitioner has annexed all the documents of communication in this regard making grievance before the respondent-assessing officer for providing password though assessing officer on each time has provided link but not provided the password.

Learned advocate appearing for the respondent does not deny this allegation of non-furnishing of the password which are matters of record. Taking into consideration these facts, I am of the view that the impugned assessment order has been passed in gross violation of principle of natural justice and is not tenable in the eye of law, accordingly the impugned assessment order dated 26<sup>th</sup> August, 2021 is quashed and all actions subsequent to the impugned assessment order are not sustainable in law and the same are also quashed. Quashing of this assessment order will not prevent the respondent assessing officer to pass fresh assessment order after giving effective opportunity of hearing and observing principle of natural justice. This assessment order has been quashed solely on the ground of violation of the principle of natural justice and this Court has not gone into merit the said assessment.

This writ petition being WPO No.969 of 2021 is disposed of.

(MD. NIZAMUDDIN, J.)

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