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

\+ **W.P.(C) 1274/2023 & CM Appl.4842/2023**

OMANSH ENTERPRISES LIMITED THROUGH ITS MANAGING DIRECTOR SH. RAKESH KUMAR ..... Petitioner

Through: Mr Milind Gautam, Adv.

versus

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI & ANR. ..... Respondents

Through: Mr Zoheb Hossain & Vipul Agarwal, Sr. Standing Counsel with Mr Parth Semwal, Adv.

CORAM:
HON'BLE MR JUSTICE RAJIV SHAKDHER
HON'BLE MS JUSTICE TARA VITASTA GANJU

O R D E R

% 01.02.2023

[Physical Hearing/Hybrid Hearing (as per request)]

1. This writ petition is directed against assessment order dated 26.03.2022 passed under Section 147, read with Section 144 and Section 144B of the Income Tax Act, 1961 [in short, "Act"], concerning Assessment Year (AY) 2015-16. Furthermore, challenge is also laid to two notices of even date i.e., 26.03.2022, issued under Section 271(1)(c) and Section 274 of the Act.

1.2 In addition thereto, challenge is also laid to the notice dated 17.08.2022 issued under Section 271(1)(b), read with Section 274 and notice of even date, i.e., 17.08.2022 issued under Section 271(1)(c) and Section 274 of the Act.

2. The principal ground on which challenge is laid is that the petitioner had not been served with the notices issued under Section 142(1) and

Section 144 of the Act. For this purpose, our attention has been drawn to the table set forth in paragraph 2 of the assessment order dated 26.03.2022.

2.2 Counsel for the petitioner says that a perusal of the details given in the said table would show that the email sent to the petitioner, at its registered email id, bounced.

3. Mr Vipul Agarwal, who appears on behalf of the respondent/revenue, on the other hand, says that there are other modes also available for effecting service of these notices, which include uploading the same on the designated portal.

3.1. To our query, as to whether real-time alerts *via* SMS were sent to the petitioner, Mr Agarwal says that he will have to ascertain the correct position insofar as this case is concerned.

3.2. Mr Agarwal also takes a preliminary objection with regard to the maintainability of the writ petition, having regard to the fact that the jurisdictional assessing officer is located outside territorial jurisdiction of this court.

4. Issue notice.

4.1 Mr Agarwal accepts notice on behalf of the respondent/revenue.

5. Mr Agarwal says that he will return with instructions. In case instructions are received to resist the writ petition, counter-affidavit will be filed before the next date of hearing.

6. List the matter on 10.04.2023.

7. In the meanwhile, no precipitate action shall be taken against the petitioner.

8. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

FEBRUARY 1, 2023/r

Click here to check corrigendum, if any