IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 6149 of 2026

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HIRENBHAI KARAMSHIBHAI PATEL
Versus
NATIONAL FACELESS ASSESSMENT CENTRE ASSESSMENT UNIT & ANR.

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Appearance:
MR ASHUTOSH S DAVE(8865) for the Petitioner(s) No. 1
MR MAUNIL G YAJNIK(9346) for the Respondent(s) No. 1,2

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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE MAULIK J.SHELAT

Date : 07/05/2026

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. On 29.04.2026, this Court had passed the following order : -

> *"Learned Senior Standing Counsel Mr.Yajnik shall produce the original file by the next date of hearing.*
>
> *The matter is kept on 07.05.2026. In case, the learned Senior Standing Counsel is unable to produce the original file, he shall take the instructions with regard to issuance of the show-cause notice(s) as well as details of personal hearing(s)."*

2. Today, when the matter is called out, learned Senior Standing Counsel Mr.Maunil Yajnik has tendered the communication dated 04.05.2026 addressed to him by the Income Tax Officer, Ward-1(8), Bhavnagar, along with the intimation dated 05.03.2026, a copy of the portal record and the screenshot of the email dated 05.03.2026 intimating the petitioner about the virtual hearing scheduled on 06.03.2026. The same are ordered to be taken on record. Copies thereof are also furnished to learned advocate Mr.Dave, appearing for the petitioner.

3. At this stage, we may refer to the statement made in paragraph No.3.9 of the writ petition, which reads thus: -

> *"3.9 Although the Petitioner had filed the objections in time, an adjournment was sought as regards the grant of the opportunity of personal hearing on the ground that the authorized representative of the Petitioner was out of station and thus it was requested that the personal hearing be scheduled on 09.03.2026. The copy of the letter dated 06.03.2026 addressed by the Petitioner to the Respondent no. 1 seeking an adjournment for the video conference personal hearing is marked and annexed herein as ANNEXURE N1. Severely refusing to the requested lodged by the Petitioner, the Respondent no. 1 adamantly issued a letter on 06.03.2026 and informed that the personal hearing is scheduled on 06.03.2026 at 3:30 PM and no further time as requested for shall be granted in this regard. The copy of the letter dated 06.03.2026 issued by the Respondent no. 1 is marked and annexed herein as ANNEXURE N2. It is submitted that the rejection of the adjournment was received by Petitioner late in the evening on 06.03.2026 at about 6:20 PM. It is submitted that thereafter the impugned order was passed by the Respondent no. 1 on 06.03.2026, which however was digitally signed on 11.03.2026. However, in the interregnum, the Petitioner vide letter dated 09.03.2026 drew the attention of the Respondent no. 1 that notwithstanding the aspect of the adjournment, the password for joining the video conference for personal hearing was received on 06.03.2026 at 4:43 PM i.e. after the scheduled time of the hearing and therefore the same is in complete violation of section 144B(6)(viii) of the Act which is akin to the principles of natural justice of the aggrieved party being heard. The copy of the letter dated 09.03.2026 addressed by the Petitioner to the Respondent no. 1 is marked and annexed herein as ANNEXURE N3. Additionally, since the impugned order was not uploaded on the portal on 06.03.2026 as it was yet to be signed by the Respondent no. 1, the Petitioner endeavored to explain the error in the show-cause notice by the reply dated 10.03.2026, the copy of which is marked and annexed herein as ANNEXURE N4."*

4. When we invited the attention of learned advocate Mr.Dave, appearing for the petitioner to the aforesaid statement made in the writ petition, he referred to the communication dated 09.03.2026 addressed by the petitioner to the respondent-department and has submitted that in essence, the grievance of the petitioner is that no sufficient opportunity was afforded despite a request for adjournment, thereby resulting in violation of Section 144B of the Income Tax Act, 1961 as well as the principles of natural justice.

5. It is further submitted that the petitioner had specifically stated in the said communication that the notice scheduling the video conference at 3:30 p.m. on 06.03.2026 was issued late in the night on 05.03.2026, thereby effectively granting less than one working day to appear.

6. We find that the petitioner has attempted to mislead this Court by making a false averment in paragraph No.3.9 of the writ petition, referred to hereinabove. The averments in paragraph No.3.9 specifically state that the petitioner, on affidavit, asserted that vide communication dated 09.03.2026 (at page No. 206), the attention of the respondent No.1 was drawn to the fact that "*notwithstanding the aspect of adjournment, the password for joining the video conference for personal hearing was received on 06.03.2026 at 4:43 p.m., i.e. after the scheduled time of hearing*."

7. If the aforesaid averments in the writ petition are read in conjunction with the contents of the communication dated 09.03.2026, the same also appear to be misleading, inasmuch as the said communication records that the notice scheduling

the video conference at 3:30 p.m. on 06.03.2026 was issued late in the night on 05.03.2026 after 10:00 p.m.

8. At this stage, it may also be noted that the communication dated 05.03.2026 issued by the Assessing Officer and available on the portal was not produced along with the writ petition. The same has been tendered by learned Senior Standing Counsel Mr. Yajnik pursuant to our order dated 09.04.2026.

9. The relevant contents of the communication dated 05.03.2026 are reproduced hereinbelow: -

> *"To,*
> *HIRENBHAI KARAMSHIBHAI PATEL*
> *48, AKSHARPARK PALIYAD ROAD Botad*
> *BHAVNAGAR 364710, Gujarat India*

PAN:	Assessment Year:	Date:	DIN:
AOBPP7029R	2024-25	05/03/2026	ITBA/AST/S/VCNotice/2025-26/1086916367(1)

> *Intimation for scheduling personal hearing through video conferencing*
>
> *Ms/ Mr/ Mrs*
> *Kindly refer to Assessment proceedings for AY 2024-25 and your request dated 05/03/2026 for personal hearing in response to show cause notice dated 26/02/2026*
> *2. Your personal hearing through video conferencing is hereby fixed for 06/03/2026 at 03:30 PM The link to join video conferencing is https://faceless.divya.gov.in/attendee_join?mid=528-6351-275. The password for VC is ap-tux5"*

10. Thus, on 05.03.2026, the petitioner was informed that the video conference was scheduled on 06.03.2026 at 3:30 p.m., along with the password for joining the same.

11. The screenshot of the portal tendered today further indicates that the petitioner was also intimated by email on 05.03.2026 at 9:57 p.m. regarding the virtual hearing scheduled on 06.03.2026. Thus, the writ petition proceeds on a false assertion and suppression of the communication dated 05.03.2026 issued to the petitioner.

12. In the aforesaid circumstances, we granted ample opportunity to learned advocate Mr.Dave, appearing for the petitioner to explain the position. However, apart from the aforesaid submissions, he sought to address this Court on the merits of the matter. Even during the course of dictation of the order, he again referred to the communication dated 09.03.2026, which aspect has already been dealt with hereinabove.

13. Thus, a false and misleading statement has been made in the writ petition and the same has further been sought to be justified by learned advocate Mr.Dave, appearing for the petitioner. Hence, we are left with no other option but to impose exemplary cost upon the petitioner, quantified at Rs.1,00,000/- (Rupees One Lakh only). The said amount shall be deposited with the Registry of this Court within a period of 10 days.

14. List the matter on ***18.06.2026***.

Sd/-
(A. S. SUPEHIA, J)

Sd/-
(MAULIK J.SHELAT,J)

MAHESH