## HIGH COURT FOR THE STATE OF TELANGANA : HYDERABAD

**MAIN CASE NO: W.P.No.1219 of 2023**

## PROCEEDING SHEET

| SL. NO | DATE | ORDER | OFFICE NOTE |
|---|---|---|---|
| 01. | 11.01.2023 | **HCJ & NTRJ**<br>**W.P.No.1219 of 2023**<br>Heard Mr. M.Nagendra Babu, learned counsel for the petitioner.<br>By filing this petition under Article 226 of the Constitution of India, petitioner has assailed legality and validity of the assessment order dated 28.12.2022 passed by the 3rd respondent under Section 143(3) of the Income Tax Act, 1961 (briefly referred to hereinafter as 'the Act') read with Section 144B of the said Act for the assessment year 2021-22.<br>On a query by the Court as to why petitioner has not preferred appeal against the order of assessment, learned counsel for the petitioner has drawn the attention of the Court to the provisions of Section 144B of the Act, more particularly to clauses (xiv), (xv) and (xvi) thereof and submits that neither any draft order of assessment was prepared nor was the same communicated to the petitioner. Procedure contemplated by Section 144B of the Act are mandatory. Non- | Transferred to i/o folder, before corrections, if any. |

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| | | compliance thereof would render an order of assessment to be invalid. There being a jurisdictional error, he has approached the High Court under Article 226 of the Constitution of India.<br>Issue notice.<br>Mr. B.Mukherjee, learned counsel representing Mr. Gadi Praveen Kumar, learned Deputy Solicitor General of India waives notice for respondent No.1.<br>Mr. Ajay Kulkarni, learned counsel representing Mr. B.Narasimha Sarma, learned Standing Counsel, Income Tax Department waives notice for respondent Nos.2 & 3.<br>In the meanwhile, respondents are directed not to take follow up steps pursuant to the impugned assessment order dated 28.12.2022. If any steps have been taken, the same shall remain stayed.<br>List on 27.03.2023.<br>**HCJ**<br>**NTRJ**<br>KL | |