HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE Nos: **W.P.No.39666 of 2022**

PROCEEDING SHEET

S.No	DATE	ORDER	OFFICE NOTE
1.	**28.10.2022**	**HCJ & CVBR, J** Heard Mr.S.Ravi, learned Senior counsel for the petitioner. In this writ proceeding, petitioner has assailed legality and validity of the assessment order dated 29.09.2022 passed by the third respondent under Section 143(3) r/w Section 144B of the Income Tax Act, 1961 (briefly 'the Act' hereinafter) for the assessment year 2020-2021. Principal ground of challenge is that no draft assessment order was framed by the Assessing Authority as is the requirement under Section 144B of the Act; instead Assessing Authority straight away proceeded and passed the assessment order. He submits that non-compliance to the procedure laid down under Section 144B of the Act, including framing of draft assessment order and calling for objection, would render an assessment order null and void. Being a jurisdictional error, such an assessment order is amenable to challenge in a writ proceeding. Issue notice. Mr.G.Praveen Kumar, learned Deputy Solicitor General of India waives notice for the first respondent, whereas Mr.B.Narasimha Sarma, learned Standing counsel, Income Tax Department, waives notice for respondent Nos.2 & 3.	

Respondent Nos.2 & 3 to file counter affidavit by the next date of hearing.

In the meanwhile, there shall be stay of the assessment order dated 29.09.2022 as well as proceedings consequent thereto.

List the matter again on 29.12.2022.

HCJ

CVBRJ

Mrm