HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No:

W.P.No.39706 of 2022

PROCEEDING SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	29.10.2022	**HCJ & CVBRJ** Heard Mr. S.Ravi, learned Senior Counsel appearing for the petitioner. Challenge made in this writ petition is to the assessment order dated 29.09.2022 passed under Section 143(3) of the Income Tax Act, 1961 (briefly, 'the Act' hereinafter) read with Section 144B of the Act for the assessment year 2020-21. Challenge has been made on the ground that the procedure prescribed under Section 144B of the Act as applicable to the assessment year 2020-21 was not adhered to by the assessing authority inasmuch as the various steps as contemplated under Section 144B(1) of the Act were not taken. That apart, as per requirement of clause (xiv) of sub-section (1) of Section 144B of the Act, no draft assessment order was framed by the assessing authority which was also not served upon the petitioner to call for its objection. Instead, a show cause notice dated 20.09.2022 was issued to the petitioner.	Transferred to i/o folder, before corrections, if any.

Learned Senior Counsel appearing for the petitioner submits that the show cause notice can never be a substitute for the draft assessment order as statutorily provided.

Issue notice.

Ms. Sapna Reddy, learned counsel representing Mr. J.V.Prasad, learned Standing Counsel for Income Tax Department, waives notice for all the respondents.

Respondents to file counter affidavit by the next date.

In the meanwhile, there shall be stay of the assessment order dated 29.09.2022 as well as consequential steps taken pursuant thereto.

List on 29.12.2022.

HCJ

CVBRJ

vs