

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 6290/2021

Arg Cg Developers Llp, E-52, Chitranjan Marg, C-Scheme Jaipur
302001 Rajasthan Through Its Authorised Signatory Atma Ram Gupta,
(Designated Partner) S/o Late Sh. Ladhu Ram Gupta, Aged About 62
Years, R/o Flat No. 72, Madho Vilas Apartment, Modho Singh Circle,
Bani Park, Jaipur-302016.

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Ministry Of Finance, Income
Tax Department, National E- Assessment Centre, Room No. 401, 2Nd
Floor, E- Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

-----Respondent

For Petitioner(s)	:	Mr. Prakul Khurana with Mr. Rajat Sharma
For Respondent(s)	:	Mr. Sandeep Pathak

HON'BLE MR. JUSTICE AVNEESH JHINGAN

HON'BLE MR. JUSTICE MANEESH SHARMA

Order

20/03/2025

AVNEESH JHINGAN, J:-

1. This petition is filed seeking quashing of assessment order dated 20.05.2021 pertaining to Assessment Year 2018-19.
2. The brief facts are that the petitioner filed income tax return and declared nil income. On 08.01.2021, show-cause notice (for short 'SCN') under Section 142(1) of Income Tax Act, 1961 (for brevity 'the Act') was issued seeking the details and documents with regard to advance of Rs.3,50,00,000/- towards purchase of the land. The reply to the SCN was filed on 19.02.2021 stating that transaction was made through banking channels, thereafter SCN dated 10.05.2021 was issued as to why the amount of Rs.3,50,00,000/- be not added in the total income and response was to be filed by 12.05.2021. The petitioner on 11.05.2021 through E-mail requested for an adjournment. It was stated that due to second wave of COVID-19 pandemic and lockdown

throughout the State of Rajasthan the office of the counsel is closed and the reply will be filed as soon as the office is allowed to be opened. It was also pointed out that the lockdown in the state was upto 31.05.2021. The Assessing Officer (for short 'the AO') passed the impugned order on 20.05.2021 hence, the present petition.

3. Learned counsel for the petitioner submits that the order was passed without providing reasonable opportunity to respond to the SCN dated 10.05.2021. Contention is that in view of the prevailing pandemic situation filing of reply and producing of document was not possible.

4. As per contra, number of opportunities were granted and except for response to the first SCN, no document and reply were filed thereafter.

5. It is an undisputed fact that the due to second wave of COVID-19 pandemic lockdown was imposed. On the request made by the petitioner for extending the time to file reply from 12.05.2021 till the lockdown is lifted was not considered and ex-parte assessment order was passed. The petitioner was denied reasonable opportunity to defend the case. On the other hand, the limitations for finalizing the proceedings were extended by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020.

6. The impugned order is set-aside and the matter is remitted back to the AO to decide the assessment in accordance with law.

7. The writ petition is allowed.

(MANEESH SHARMA),J
Chandan/164

(AVNEESH JHINGAN),J