

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

S.B. Civil Writ Petition No. 7757/2021

M/s Inder Prasad Mathura Lal

----Petitioner

Versus

The National E-Assessment Centre &Anr.

----Respondents

For Petitioner(s) : Mr. Mahendra Gargieya
Mr. Vipul Sharda

For Respondent(s) :

HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA

Order

16/08/2021

Learned counsel relies on the judgment passed by the High Court of Delhi and this Court in writ petition No.6047/2021 **M/s Devgiri Exports Vs. The Income Tax Officer** as also the judgment passed by Supreme Court in **Whirlpool Corporation Vs. Registrar of Trade Marks Mumbai**, reported in 1998 (8) SCC to submit that the assessment done under Section 144-B of Income Tax, 1961 can be examined by the High Court without insisting upon filing of an appeal which is not only cumbersome but also virtually is in the same prospective as there is no personal hearing provided.

Learned counsel submits that the petitioner moved an application in terms of Section 144-B 7(vii) seeking an opportunity of personal hearing which has been denied. Learned counsel submits that fair opportunity has not been provided to put up their submissions and defence and the order goes beyond the contents of the show cause notice. Learned counsel also relied upon the

judgment delivered by Delhi High Court in the case of **Sanjay Aggarwal Vs. National Faceless Assessment Centre, Delhi** :W.P. (C) No. 5741 of 2021 decided on 2.6.2021 to submit that the provision contained under Section 144-B 7 (viii) where the Chief Commissioner was required to approve the request for personal hearing is mandatory form, as the word "may" as to mean "shall" for the said purpose.

Issue notice of the writ petition as well as stay application, returnable by 18.10.2021.

Additionally, notices may be served through e-mail also.

In the meanwhile, the effect and operation of the assessment order dated 17.04.2021 shall remain stayed.

List this case on 18.10.2021.

(SANJEEV PRAKASH SHARMA),J

TN/12

