Court No. - 42

Case :- WRIT TAX No. - 751 of 2023

Petitioner :- Mohammad Ashraf Siddiqui
Respondent :- Principal Chief Commissioner Of Income Tax And 2 Others
Counsel for Petitioner :- Ashish Bansal
Counsel for Respondent :- Gaurav Mahajan

Hon'ble Saumitra Dayal Singh,J.
Hon'ble Rajendra Kumar-IV,J.

1. Heard Sri Ashish Bansal, learned counsel for the petitioner and Sri Gaurav Mahajan, learned counsel for the revenue.

2. Submission is, though the petitioner may not have complied with the earlier notices, it is undisputed, the last notice issued to the petitioner was to file reply by 17.04.2023. Again, it may not be disputed, the internet services in the city were shut down from 15.04.2023 and they remained shut down till 18.04.2023 arising from law and order situation. Therefore, the petitioner claims impossibility in complying with the last notice issued.

3. Without realising the above impossibility and acting unreasonably, the assessing authority neither issued any further notice nor passed any assessment order on the date fixed. Almost one month thereafter, *ex parte* assessment order was passed on 15.05.2023 (despite filing of the grievance petition) without considering the difficulties faced by the petitioner.

4. Matter requires consideration.

5. Sri Gaurav Mahajan, learned counsel for the revenue prays for and is granted four weeks' time to file counter affidavit. Petitioner shall have two weeks thereafter to file rejoinder affidavit.

6. List thereafter.

7. Till the next date of listing, operation and effect of the order 15.05.2023 for A.Y. 2015-16 shall remain stayed.

Order Date :- 31.5.2023
Abhilash

.

(Rajendra Kumar-IV, J.) **(S. D. Singh, J.)**