



Certified Copy of Order Dated 27/5/21
IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN

AT JAIPUR

S.B. CIVIL WRIT PETITION NO. 6047 /2021

18251
17/5/21

M/s DEVGIRI EXPORTS, THROUGH ITS PARTNER SHRI ASHOK
GUPTA S/O LATE SHRI MOHANLAL GUPTA, AGED 66 YEARS, R/O 20,
SANGRAM COLONY C SCHEME, JAIPUR, 302001, RAJASTHAN, INDIA

--- PETITIONER

VERSUS

THE INCOME TAX OFFICER, NATIONAL FACELESS ASSESSMENT
CENTER, INCOME TAX DEPARTMENT, MINISTRY OF FINANCE,
ROOM NO 401, 2ND FLOOR, E-RAMP, JAWAHARLAL NEHRU STADIUM,
DELHI - 110 003

--- RESPONDENT NO.1

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE - 6, NEW
CENTRAL REVENUE BUILDING, STATUE CIRCLE, JAIPUR - 302 005

--- RESPONDENT NO.2

...

WRIT PETITION UNDER ARTICLE 226 OF
THE CONSTITUTION OF INDIA;

AND

IN THE MATTER OF INCOME TAX ACT, 1961 AND INCOME TAX
RULES, 1962;

AND



सही - प्रतिलिपि
प्रशासनिक अधिकारी न्यायिक
राजस्थान उच्च न्यायालय पीठ,
जयपुर

SAJJAN KUMAR MEHTA
JUDICIAL COMMISSIONER
ATTORNEY GENERAL
JAIPUR

For DEVGIRI EXPORTS

Signature
Partner/Authorised Signatory

IN THE MATTER OF ASSESSMENT ORDER DATED 15.04.2021
PASSED UNDER FACELESS ASSESSMENT SCHEME UNDER
SECTION 143(3) r.w.s 144B OF THE INCOME TAX ACT, 1961;

⋮



सही - प्रतिलिपि
प्रशासनिक अधिकारी न्यायिक
राजस्थान उच्च न्यायालय पीठ
जयपुर

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

S.B. Civil Writ Petition No. 6047/2021

M/s Devgiri Exports

----Petitioner

Versus

The Income Tax Officer

----Respondent

For Petitioner(s) : Mr. Mahendra Gargieya

For Respondent(s) :

HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA

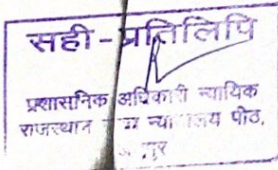
Order

27/05/2021

Learned counsel relies on judgments passed by the High Courts of Delhi, Madras and Bombay to submit that the faceless assessment done under Section 144B of Income Tax Act, 1961 has been 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 also relies on the judgment passed in ***Whirlpool Corporation Vs. Registrar of Trade Marks Mumbai*** reported in **1998 (8) SCC 1**, to submit that the said remedy cannot be said to bar, this Court from hearing the writ as against the assessment order.

Learned counsel further submits that the petitioner-firm has not been given any fair opportunity to put up its submissions and defence while show cause notice was given to the petitioner, and the petitioner submitted its reply, the order impugned passed goes beyond the contents of the show cause notice and several new



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aspects have been dealt with which could only have been allowed after giving an opportunity of hearing to the petitioner.

Issue notice of the writ petition as well as stay application, returnable within eight weeks. Additionally, notices may be served through e-mail also.

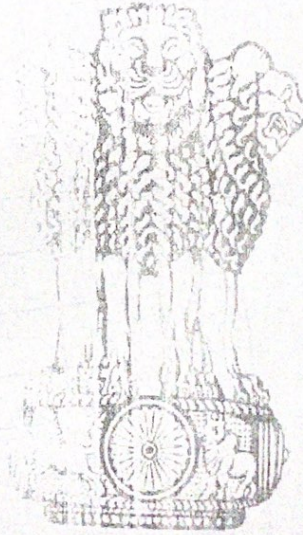
In the meanwhile, the effect and operation of assessment order dated 15.4.2021 shall remain stayed.

(SANJEEV PRAKASH SHARMA), J

NITIN/55



सही-प्रतिलिपि 21
316
प्रशासनिक अधिकारी न्यायिक
राजस्थान उच्च न्यायालय पीठ,
जयपुर



सत्यमेव जयते