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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 5846/2021**

KETAN RIBBONS PVT LTD

..... Petitioner

Through: Mr. Anuj Jain and Mr. Mani Bhadra  
Jain, Advocates

*versus*

NATIONAL FACELESS ASSESSMENT CENTRE DELHI

..... Respondent

Through: Mr. Abhishek Maratha, Senior  
Standing Counsel.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE TALWANT SINGH**

**ORDER**

% **04.06.2021**

[Court hearing convened via video-conferencing on account of COVID-19]

**CM APPL. 18311/2021**

1. The prayer made in the captioned application is to exempt the petitioner from filing certified/typed copies of the annexures as well as attested affidavits along with the present petition. The captioned application is allowed with the direction to the applicant/petitioner, to file duly attested affidavits, within three days of the resumption of the normal and usual work pattern by this Court.

**W.P.(C) 5846/2021 & CM No.18310/2021** [*Application filed on behalf of the petitioner seeking stay on the operation of the impugned assessment order and consequential actions*]

2. *Via* this writ petition, challenge has been laid to the assessment order

dated 23.05.2021 as also notice of demand issued under Section 156 of the Income Tax Act, 1961 (in short 'the Act') and notice for initiating penalty proceedings issued under Section 274 read with Section 271AAC(1) of the Act, of even date. To be noted, the impugned assessment order concerns the assessment year 2018-19.

3. In this case, the Assessing Officer (in short 'AO') had extended the timeframe for filing response/objections to the show cause notice-cum-draft assessment order dated 22.04.2021 from 26.04.2021 to 17.05.2021. Concededly, no response/objections were filed by the petitioner. Resultantly, the AO proceeded to pass the impugned assessment order dated 23.05.2021 under Section 143(3) read with Section 144B of the Act.

4. Counsel for the petitioner says that since the lockdown was imposed in Delhi on 19.04.2021, the petitioner was not able to step out. It is stated that the petitioner was required to collate documents from third parties, as regards the proposed addition sought to be made *qua* cash credit, under Section 68 of the Act.

4.1 Furthermore, learned counsel for the petitioner says that the lockdown is in place even today, and therefore the limited relief that the petitioner wants is, to be given one more opportunity to place its reply/objections, to the abovementioned show cause notice-cum-draft assessment order, before the AO for consideration.

5. Given the fact that the lockdown is in place in the city even today, we are of the view that the presumption that the reasons given by the petitioner, as to why it could not file reply/objections, are genuine, has to be in its favour.

5.1. This presumption is, however, rebuttable, and, therefore, for this

purpose, we are inclined to give an opportunity to the respondent/revenue to file a counter-affidavit in the matter.

6. Accordingly, issue notice. Mr. Abhishek Maratha accepts service on behalf of the respondent/revenue.

6.1. Counter-affidavit will be filed within the next four weeks. Rejoinder thereto, if any, will be fled before the next date of hearing.

7. In the meanwhile, there shall be a stay on the operation of the impugned orders including the assessment order, dated 23.05.2021.

8. Liberty is given to the petitioner to file an affidavit of the Chartered Accountant, in support of the pleas taken before us. The said affidavit will be filed within three weeks.

9. List the matter on 17.08.2021.

**RAJIV SHAKDHER, J**

**TALWANT SINGH, J**

**JUNE 4, 2021/mr**

[Click here to check corrigendum, if any](#)