

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 5089 OF 2022**

Ashtnidhi Developers ... Petitioner
V/s.
National Faceless Assessment
Centre Delhi ... Respondent

Ms Ritika Agarwal a/w. Ms Rachana Bhanushali i/b ACE Legal for the
Petitioner.
Mr. Suresh Kumar for the Respondent.

**CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ.
DATE : APRIL 25, 2022.**

PC.

1] Ms Agarwal states that when a copy of the petition was served on National Faceless Assessment Centre (NFAC) through the Principal Commissioner of Income Tax (PCIT), Mumbai -27, it was first received but then endorsement was cancelled and papers returned.

2] Mr. Suresh Kumar states that PCIT, Mumbai-27 should have been made a separate respondent and NFAC as a separate respondent.

3] To a query posed by Court, Mr. Suresh Kumar replied that petition will be replied by NFAC through PCIT, Mumbai-27 which is the

concerned commissionerate in this case. If that is the case, we see no reason why PCIT, 27 refused service of petition. Mr. Suresh Kumar states that he will receive service on behalf of NFAC through PCIT.

4] We make it clear that in every petition if NFAC is a party respondent, the cause title will state NFAC c/o. concerned Principal Commissioner of Income Tax and that Principal Commissioner of Income Tax shall accept service on behalf of NFAC. Refusal to accept service would amount to good service.

5] Mr. Suresh Kumar seeks three weeks time to file reply. Time granted. Rejoinder, if any, to be filed within two weeks thereafter.

6] Stand over to 22.06.2022.

7] In the meanwhile, the impugned order dated 30.03.2022 and the consequent demand notice dated 30.03.2022 are stayed until 25.06.2022.

(N.R. BORKAR, J.)

(K.R. SHRIRAM, J.)