



Considering the facts and circumstances of the case which appear from record and the submission of the parties and without going into the merits of the impugned assessment order on the ground of violation of principles of natural justice and non-compliance of relevant provisions of section 144B of the Income Tax Act, 1963, the impugned order dated April 19, 2021 under section 143(3) of the Act is set aside with a direction upon the respondent concerned to pass a fresh assessment order, after compliance of the relevant provisions of section 144B of the Act, within three months from the date of communication of this order.

With the above observations and directions, WPA No.4706 of 2022 stands disposed of.

[Md. Nizamuddin, J]