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IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 6129 OF 2024

DISH TV India Ltd.

....Petitioner

V/s.

Assessment Unit National Faceless  
Assessment Centre and Anr.

...Respondents

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Mr. Vivek Sarin a/w Mr. D.P. Singh i/b Mr. Shreyas Shrivastava for Petitioner.  
Mr. Dhananjay Deshmukh for Respondents-Revenue.

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CORAM : K.R. SHRIRAM &  
DR. NEELA GOKHALE, JJ.  
DATED : 30<sup>th</sup> APRIL 2024

PC. :

1. On 29<sup>th</sup> April 2024 the following order was passed :

*1. Petitioner is impugning an assessment order dated 29<sup>th</sup> March 2024 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 ("the Act").*

*2. Petitioner has raised various grounds. Mr.Deshmukh states petition was served on 23<sup>rd</sup> April 2024 and he has not been able to take instructions. Primary ground of Petitioner is that the show cause notice dated 21<sup>st</sup> March 2024 was issued to Petitioner calling upon Petitioner to show cause by 12:10 hours of 25<sup>th</sup> March 2024. Mr.Sarin states that the notice itself has been digitally signed at 12:23:05 IST of 21<sup>st</sup> March 2024, which was Thursday. Mr. Sarin states 23<sup>rd</sup> and 24<sup>th</sup> March 2024 were Saturday and Sunday and 25<sup>th</sup> March 2024 was a holiday for Holi. Mr. Sarin, therefore, states no reasonable time was given to Petitioner to respond to the show cause notice. Counsel further states that notwithstanding the limited time given, Petitioner through its Chartered Accountant filed a reply dated 25<sup>th</sup> March 2024. Mr. Sarin states that the reply could not be uploaded because the portal was closed. In the impugned order dated 29<sup>th</sup> March 2024, Mr. Sarin states, there is not a reference to a show cause notice dated 21<sup>st</sup> March 2024.*

*3. Counsel, therefore, states that the assessment order dated 29<sup>th</sup> March 2024 be quashed and set aside.*

*4. The documents speak for itself. Though we were inclined to immediately quash and set aside the order dated 29<sup>th</sup> March 2024*

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*and remand the matter for denovo consideration, Mr.Deshmukh states the matter be stood over to tomorrow so that he can take instructions and make a statement, if advised.*

5. *Stand over to 30<sup>th</sup> April 2024.*

2. Mr. Deshmukh on instructions states that the court be pleased to quash and set aside the order dated 29<sup>th</sup> March 2024 and remand the matter for *denovo* consideration. Accordingly the following order is passed :

(a) The Assessment Order dated 29<sup>th</sup> March 2024 is hereby quashed and set aside and the matter is remanded for *denovo* consideration.

(b) Within two weeks of petitioner being informed about opening of the portal, petitioner shall upload its reply to the Show Cause Notice dated 21<sup>st</sup> March 2024.

(c) Within eight weeks thereafter the Assessment Order shall be passed.

(d) Before passing any order a personal hearing shall be given, notice whereof shall be communicated to petitioner atleast five working days in advance.

(e) The order passed shall be a reasoned order dealing with all submissions of petitioner.

(f) The Faceless Assessing Officer, who shall be assigned shall be an officer other than the officer who passed the impugned Assessment Order.

3. We clarify that we have not made any observations on the merits of the matter.

4. Petition disposed.

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)