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

+ W.P.(C) 3934/2026, CM APPL. 19229/2026, CM APPL. 19230/2026
& CM APPL. 21723/2026

SANJEEV KUMAR BIDHURI

.....Petitioner

Through: Ms. Ananya Kapoor, Advocate.

versus

NATIONAL FACELESS APPEAL CENTRE, NEW DELHI

.....Respondent

Through: Mr. Abhishek Maratha, SSC with Mr.
Apoorv Agarwal, Mr. Viplav
Acharya, JSCs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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12.05.2026

1. Instant writ petition impugns the assessment order dated 28.02.2026 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) for assessment year 2024-25. The consequential notice of demand under Section 156 issued on even date is also under challenge.

2. The petitioner had filed his return of Income for assessment year 2024-25 on 30.12.2024 declaring his income at Rs. 7,61,260/-.

3. During the regular assessment proceedings under Section 143(3) of the Act of 1961, the Assessing Officer had issued notices dated 24.06.2025 and 14.01.2026 asking the petitioner to furnish his response/information in support of the return filed, whereafter a show cause notice dated 06.02.2026



came to be issued to the petitioner raising queries & eliciting information while requiring the petitioner to file reply by 13.02.2026.

4. On a day preceeding the date fixed for filing reply, the petitioner sent an adjournment request (on 12.02.2026) to allow time upto 28.02.2026, *inter alia*, indicating that the petitioner was gathering requisite material.

5. On 13.02.2026, the date fixed, the petitioner (as claimed in the writ petition) did not take part in proceedings considering that his adjournment request would be acceded to.

6. According to the respondent-Assessing Officer, since the petitioner did not furnish reply. The impugned assessment order came to be passed on 28.02.2026.

7. Ms. Ananya Kapoor, learned counsel for the petitioner submitted that the Assessing Officer has passed the impugned assessment order while keeping the Principles of Natural Justice in abeyance. She added that he has refused the genuine request for adjournment, admittedly made by the petitioner on a day ahead of the date fixed for filing reply.

8. While asserting that the petitioner has neither received any communication regarding the acceptance of adjournment request nor any intimation regarding next date was fixed by the Assessing Officer, she submitted that the petitioner had still filed a reply on 28.02.2026 but to his utter surprise on the very same date, the Assessing Officer has passed and uploaded an assessment order, that too, without considering petitioner's reply.

9. She further submitted that the Assessing Officer was supposed to at least consider petitioner's reply, which the assessee had filed on 28.02.2026.

10. Mr. Abhishek Maratha, learned Senior Standing Counsel, on the other



hand submitted that on 12.02.2026, the petitioner had sought time to file reply by 28.02.2026 and since no reply was filed by 27.02.2026, on the next date i.e., 28.02.2026, the Assessing Officer had no other option but to pass assessment order on the basis of material available with him.

11. He further submitted that the Assessing Officer had allowed 15 days' time to the petitioner to file reply and since the petitioner did not file the same, he was justified in proceeding with the matter and passing the order impugned.

12. Heard learned counsel for the parties and perused the record, including the intimation dated 20.04.2026 sent by the Assessing Officer to Mr. Abhishek Maratha, learned Senior Standing Counsel. The Communication so sent by the Assessing Officer is taken on record.

13. On perusal of the record, it is evident that on 12.02.2026 the petitioner had requested the Assessing Officer to grant time up to 28.02.2026 to gather requisite material. The same reads thus:

<i>Adjournment Request Date</i>	<i>Reason for seeking Adjournment</i>	<i>Adjournment sought up to</i>	<i>Status/ Action</i>	<i>Adjourned date for submission of response</i>	<i>ITD Remark</i>
12-Feb-2026	Gathering of material from	28-Feb-2026	Open	-	-

14. Respondents have not been able to show from the record, whether petitioner's request for adjournment sent on 12.02.2026 was turned down or was he informed of the next date if his request for adjournment was acceded to.

15. It therefore always remained in the realm of guess work as to what was the time allowed or the date fixed by the Assessing Officer to file reply. There is no gainsaying the fact that the petitioner has filed his reply on



28.02.2026.

16. According to us, since the petitioner had filed the reply on 28.02.2026, it was incumbent upon the Assessing Officer to at least have considered the same before passing the assessment order.

17. We have taken the aforesaid view, in light of what has been written by the Assessing Officer in paragraph no.5 of the communication dated 20.04.2026 referred in para no.11 above, which reads thus:

“5. The assessee, however, chose to file his reply on 28.02.2026, i.e., on the last date of the extended period granted, after availing the entire time allowed. No further request for adjournment was made by the assessee. It is submitted that such conduct of filing reply at the last moment, after exhausting the entire period granted, cannot create any vested right in favour of the assessee to seek further deferment of proceedings or to compel the Assessing Officer to postpone the conclusion of assessment.”

18. On perusal of the impugned assessment order, we find that there is neither any reference of the reply filed by the petitioner nor the contentions and material filed alongwith the reply have been taken into consideration.

19. We are of the view that in case an assessee moves an application for adjournment, ideally the Assessing Officer (faceless or jurisdictional as the case maybe) should pass a specific order as to whether he is acceding to the request of adjournment or not. Further, he should invariably intimate the next date of hearing either by way of e-mail or by making requisite entry on the ITBA portal as per the procedure prescribed.

20. It is clear that the petitioner’s right of being heard has been infringed and the violation of petitioner’s Fundamental Right guaranteed by Article 14 of the Constitution of India is apparent.



21. The writ petition is, therefore, allowed and the assessment order and notice of demand dated 28.02.2026, being contrary to Principles of Natural Justice are, therefore, quashed and set aside.
22. The Assessing Officer shall take up the assessment proceedings afresh. It shall be required of the Assessing Officer to intimate the petitioner about the date of hearing and to send the Video Conferencing link in accordance with law.
23. The petitioner shall not be allowed to file any further reply/document except, if required by the Assessing Officer. The petitioner shall be allowed to join through Video Conferencing. The Assessing Officer shall pass a fresh assessment order in accordance with law considering petitioner's replies, including reply dated 28.02.2026 and oral submissions, (if any). The necessary order be passed on or before 31.08.2026.
24. The writ petition stands allowed, with all pending applications.

DINESH MEHTA, J.

VINOD KUMAR, J.

MAY 12, 2026/nk