



2026:KER:40561

WPC.No.33538/22 & 4122/23

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**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.**

**MONDAY, THE 8<sup>TH</sup> DAY OF JUNE 2026 / 18TH JYAISHTA, 1948**

**WP(C) NO. 4122 OF 2023**

**PETITIONER**

**M/S.NOEL VILLAS AND APARTMENTS,  
AGED 61 YEARS,  
A PARTNERSHIP FIRM FORMED AND REGISTERED UNDER THE  
INDIAN PARTNERSHIP ACT, 1932 AND HAVING ITS  
REGISTERED OFFICE AT 5TH FLOOR NOEL HOUSE,  
THRIKKAKARA, KAKKANAD, KOCHI - 682 021; REPRESENTED  
BY ITS MANAGING PARTNER SRI. JOHN THOMAS**

**BY ADVS.  
SRI.ASWIN GOPAKUMAR  
SRI.ANWIN GOPAKUMAR  
SHRI.ADITYA VENUGOPALAN  
SMT.NIKITHA SUSAN PAULSON  
SHRI.MAHESH CHANDRAN  
SHRI.GAUTHAM KRISHNA E.J.  
SHRI.AVINASH KURUNGOT**

**RESPONDENTS:**

- 1 THE ASSISTANT COMMISSIONER OF INCOME-TAX,  
NAFAC - 1(1) (2) DELHI, NATIONAL FACELESS  
ASSESSMENT CENTRE, DELHI - 110 001.**
- 2 THE ASSISTANT COMMISSIONER OF INCOME-TAX,  
OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX,  
CORPORATE RANGE - 1, 4TH FLOOR, C. R. BUILDING,  
I.S. PRESS ROAD, KOCHI - 682 031.**



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**BY ADVS.  
CHRISTOPHER ABRAHAM, ADDITIONAL STANDING COUNSEL,  
INCOME TAX DEPARTMENT  
SHRI.P.R.AJITH KUMAR**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 08.06.2026, ALONG WITH WP(C).33538/2022, THE COURT ON THE  
SAME DAY DELIVERED THE FOLLOWING:**



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**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.**

**MONDAY, THE 8<sup>TH</sup> DAY OF JUNE 2026 / 18TH JYAISHTA, 1948**

**WP(C) NO. 33538 OF 2022**

**PETITIONER:**

**M/S.NOEL VILLAS AND APARTMENTS REPRESENTED BY ITS  
MANAGING PARTNER SRI. JOHN THOMAS,  
5TH FLOOR NOEL HOUSE, THRIKKAKARA, KAKKANAD,  
KOCHI, PIN - 682 021.**

**BY ADVS. SRI.ASWIN GOPAKUMAR  
SRI.ANWIN GOPAKUMAR  
SHRI.ADITYA VENUGOPALAN  
SMT.NIKITHA SUSAN PAULSON  
SHRI.IJAS MUHAMMED  
SMT.DONA MARY E.J.**

**RESPONDENTS:**

**THE ASSISTANT COMMISSIONER OF INCOME-TAX,  
NAFAC - 1(1) (2) DELHI, NATIONAL FACELESS  
ASSESSMENT CENTRE, DELHI, PIN - 110001**

**BY ADVS. CHRISTOPHER ABRAHAM, ADDITIONAL STANDING  
COUNSEL, INCOME TAX DEPARTMENT  
SHRI.P.R.AJITH KUMAR**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 08.06.2026, ALONG WITH WP(C).4122/2023, THE COURT ON THE  
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## **J U D G M E N T**

### **[WP(C) Nos.4122/2023, 33538/2022]**

Both these writ petitions are filed by the petitioner, an assessee under the provisions of the Income Tax Act, being aggrieved by the order of assessment, pertaining to the assessment year 2020-21 and also against the order passed rectifying the aforesaid assessment order. The consequential notices issued to the petitioner proposing to impose penalty under Section 270A read with Section 274 of the Income Tax act are also challenged in these writ petitions.

2. The facts that led to the filing of these writ petitions are as follows:

The petitioner is a partnership firm engaged in the business of construction of apartments, villas and commercial complexes. The petitioner had submitted the return of income under Section 139(1) of the Income Tax Act pertaining to the assessment year 2020-21. The faceless assessment authority issued a notice under Section 143(2) of the Act, requiring the petitioner to submit certain clarifications regarding its stock valuation. Ext.P2 reply was submitted by the petitioner on 21.07.2021. Later, Ext.P3



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notice was served upon the petitioner under Section 142(1) of the Act, requiring the petitioner to furnish the Balance Sheet, Profit and Loss A/c, Cash Flow statement, Form 26AS, note on nature of business activity, details of raw materials used, output produced, technology used for production etc. According to the petitioner, Exts.P4 and P5 replies were submitted by the petitioner along with necessary documents. However, the petitioner was thereafter, issued with a show cause notice dated 12.09.2022, requiring the petitioner to show cause as to why certain variations (3 Nos), as proposed in the said notice should not be made and assessment be completed. Ext.P6 is the show cause notice and in response to the same, the petitioner submitted Ext.P7 reply, along with necessary documents. According to the petitioner, without considering the aforesaid objections, Ext.P8 order of assessment was passed, in terms of the proposals made in Ext.P6 show cause notice.

3. Ext.P9 is the demand notice issued based on Ext.P8 order. The said order was followed by Ext.P10 notice, requiring the petitioner to show cause as to why an order imposing penalty under Section 270A of the Act should not be passed. Challenging



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Ext.P8 order, Ext.P9 demand notice and Ext.P10 show cause notice, W.P.(C)No.33538 of 2022 was filed by the petitioner. This Court admitted the said writ petition and passed an interim order staying further proceedings based on the impugned order. Pending consideration of the aforesaid writ petition, proceedings were initiated for rectifying Ext.P8 order, and it ultimately culminated in Ext.P14 order rectifying Ext.P8 order. Based on Ext.P14, Ext.P15 demand notice was issued to the petitioner. Challenging Exts.P14 and P15, W.P.(C).No.4122 of 2023 was filed by the petitioner.

4. A detailed counter affidavit was submitted by the respondents, in W.P.(C).No.33538 of 2022 denying the averments contained in the writ petition and also explaining the procedure followed by the respondents while completing the assessment as per Ext.P8.

5. I have heard Sri.Aswhin Gopakumar, learned counsel appearing for the petitioner and Sri.Christopher Abraham, learned standing counsel for the respondents.

6. The learned counsel for the petitioner vehemently contended that, Ext.P8 order and the Ext.P14 rectified order are



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liable to be interfered with, as the same were issued in utter disregard to the statutory stipulations contained in Section 144B of the Income Tax Act. The learned counsel for the petitioner raised contentions highlighting various irregularities in the matter of compliance of the procedure contemplated under the aforesaid provision, which essentially centered around two aspects; firstly, the assessment was completed beyond the time limit contemplated under Section 153 of the Income Tax Act and secondly, it was contended that, the respondents fail to furnish a draft assessment order to the petitioner, as contemplated under Section 144 B(1) of the Act, before finalizing the proceedings of assessment as per Ext.P8. The learned counsel also placed reliance upon the decisions rendered in **Chander Arjandas Manwani v. National Faceless Assessment Centre [(2022) 442 ITR 197(Bom)]**, **Deputy Commissioner of Income Tax v. Abacus Real Estate Private Limited [(2023) 332 CTR (SC) 38]**, **Golden Tobacco Ltd. v. National Faceless Assessment Centre[(2022) 442 ITR 204 (Bom)]**, **Multiplier Brand Solutions Pvt.Ltd V. Addl. Joint Deputy Asst. Commissioner of Income Tax Officer and Ors [(2022) 442 ITR 202(Bom)]**,



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**P.T.Lee Chengalvaraya Naicker Trust v. Income Tax Officer, National Faceless Assessment Center and Ors. [(2022) 329 CTR (Mad) 613] and The National Faceless Assessment Center v. Automotive Manufactures Pvt.Ltd.[(2023) 331 CTR (SC) 717].**

7. On the other hand, learned standing counsel stoutly opposed the aforesaid contentions by pointing out that, the assessment was finalized after strictly following the procedure contemplated under the Act and giving the petitioner a proper opportunity to submit objections and thereby fulfilling the principles of natural justice. As far as the impugned orders are concerned, those are appealable under the provisions of the Income Tax act and hence it is for the petitioner to invoke the said remedies, instead of challenging the same by way of writ petition.

8. I have carefully gone through the records and considered the contentions raised from both sides. When it comes to the question of completion of the assessment beyond the period contemplated under Section 153 of the Act, it is to be noted that, the relevant assessment year is 2020-2021, and as



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per Finance Act, 2022, the second proviso to Section 153(1) was substituted, extending the time limit for passing an order of assessment under Section 143(3) for the assessment year 2020-2021 up to 30.09.2022 and since the assessment order was passed on 28.9.2022, it was well within the time as extended by the said amendment. Even though the petitioner seeks to read down the aforesaid provision, no grounds are placed before this Court to consider the said contention of the petitioner. The time was extended by way of a statutory amendment, and there is no challenge against the said provision, and hence, I do not find any justifiable grounds to entertain the said contention.

9. The second contention raised by the learned counsel for the petitioner is with regard to the non-issuance of a draft assessment order to the petitioner before finalizing the assessment as evidenced by Ext.P8. In support of the said contention, the learned counsel for the petitioner placed reliance upon the statutory stipulations contained under Section 144B(1). The learned counsel for the petitioner also relied on the decisions rendered by the High Court of Bombay in **Golden Tobacco Ltd.** (*supra*) and **Multiplier Brand Solutions Pvt Ltd.** (*supra*), the



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decision rendered by the Honourable Supreme Court in **Abacus Real Estate Private Limited** (*supra*) and the decision of the Madras High Court in **P.T Lee Chengalvareya Naicker Trust** (*supra*).

10. However, on going through the statutory stipulations contained under Section 144 B (1) of the Act where, the procedure to be followed for faceless assessment is contemplated, it can be seen that, nowhere it is made mandatory that a draft assessment order is to be served upon the assessee. Of course, it is true that, under Section 144B(1) (xxi) of the Act as amended as per Finance act, 2022, it is contemplated that, in the case of an “eligible assessee”, where there is a proposal to make any variation which is prejudicial to the interest of “such assessee” as mentioned in Sub Section (1) of Section 144C, the National Faceless Assessment Center shall serve the draft assessment order on the assessee. Section 144(C) (15)(b) defines the eligible assessee which reads as follows:

“ “Eligible assessee” means,-

(i) any person in whose case the variation referred to in sub-section (1) arises as consequence of the order of the Transfer Pricing Officer passed under sub-section (3)



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of Section 92CA; and

[(ii) any non-resident not being a company, or any foreign company.]

[Provided that, such eligible assessee shall not include person referred to in sub-section (1) of Section 158BA or other person referred to in Section 158BD]"

11. Thus, going by the procedure contemplated as above, the requirement of issuing a draft assessment order before finalizing the proceedings is necessitated only in the case of an "eligible assessee" as defined under Section 144 (C)( 15)(b) of the Act. The petitioner does not have a case that, he is falling under the category of "eligible assessee" as defined above. Therefore, the petitioner is to be treated as an ordinary assessee and there is no provision in Section 144B, to serve a draft assessment order to such an assessee, before finalizing the assessment. The legal procedure in this regard was the same even before the amendment introduced to Section 144B of the Act as per Finance Act, 2022. Section 144(B)(1)(xvi) of the unamended Act, did not provide for issuance of a draft assessment order before finalizing the assessment, which reads as follows:

**Section 144B (1)(xvi)** -the National Faceless Assessment Centre shall examine the draft assessment order in accordance with the risk management strategy



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*specified by the Board, including by way of an automated examination tool, whereupon it may decide to-*

*(a) finalise the assessment, in case no variation prejudicial to the interest of assessee is proposed, as per the draft assessment order and serve a copy of such order and notice for initiating penalty proceedings, if any, to the assessee, along with the demand notice, specifying the sum payable by, or refund of any amount due to, the assessee on the basis of such assessment; or*

*(b) provide an opportunity to the assessee, in case any variation prejudicial to the interest of assessee is proposed, by serving a notice calling upon him to show-cause as to why the proposed variation should not be made; or*

*(c) assign the draft assessment order to a review unit in any one Regional Faceless Assessment Centre, through an automated allocation system, for conducting review of such order.*

12. Section 144 B(1)(xxv) of the unamended Act also provided only for issuing a revised draft assessment order in the cases of an eligible assessee, which reads as follows:

**Section 144B (1) (xxv)** *-the National Faceless Assessment Centre shall, upon receiving the revised draft assessment order,-*

*a in case the variations proposed in the revised draft assessment order are not prejudicial to the interest of the assessee in comparison to the draft assessment order or the final draft assessment order, and-*



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*(A) in case the revised draft assessment order is in respect of an eligible assessee and there is any variation prejudicial to the interest of the assessee proposed in draft assessment order or the final draft assessment order, forward the said revised draft assessment order to such assessee;*

*(B) in any other case, finalise the assessment as per the revised draft assessment order and serve a copy of such order and notice for initiating penalty proceedings, if any, to the assessee, along with the demand notice, specifying the sum payable by, or refund of any amount due to, the assessee on the basis of such assessment;*

*(b) in case the variations proposed in the revised draft assessment order are prejudicial to the interest of the assessee in comparison to the draft assessment order or the final draft assessment order, provide an opportunity to the assessee, by serving a notice calling upon him to show-cause as to why the proposed variation should not be made.*

13. Thus, from the above statutory provisions, it is evident that, since there is a distinction made between the “eligible assessee” and other assessee, as per the provisions of the Act and that the requirement of issuance of draft assessment order is made only in respect of an “eligible assessee”, which term is clearly defined under the Income Tax Act itself, unless it is shown



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that, the petitioner is an “eligible assessee”, he cannot insist that a draft assessment should have been issued to it, before finalizing the assessment. Thus, the petitioner does not have any legal right to claim the same and the respondents do not have a corresponding duty to furnish the same to the assessee. Hence the contention of the petitioner in this regard cannot be accepted.

14. As regards the decisions relied on by the learned counsel for the petitioner, it is to be noted that, in none of the cases, it is clear whether the assessment which was the subject matter, was in respect of an eligible assessee. Those decisions also do not contain any discussion regarding the distinction between the procedure to be adopted in the case of eligible assessee and the other assessees. Since this is a crucial distinction that is made in the Act itself, the observations made in those decisions cannot be made applicable to the facts of this case. On the other hand, a Division Bench of this Court specifically considered this issue in W.A.No.2156 of 2024 (**Joint Commissioner of Income Tax v. Sujatha Revikumar**), and after referring to the relevant statutory provisions, observed



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about the difference between the ordinary assessee and the eligible assessee. The relevant observations made by the Division Bench of this Court in the aforesaid decision in paragraph 6 thereof reads as follows:

“6. We have considered the rival submissions and we find ourselves in agreement with the learned counsel for the appellant, especially when we read the statutory provisions. No doubt, there is a different procedure prescribed under the statute for proceeding against an ordinary assessee and an eligible assessee as understood under the statute. While there is a requirement under Section 144B to issue a copy of the draft assessment order or the finalized draft assessment order along with the show cause notice proposing a variation, to an 'eligible assessee', the procedure prescribed in relation to an ordinary assessee as contemplated in Clause xvi of Section 144B(1) does not require the furnishing of a draft assessment order along with the show cause notice that is issued to such assessee. In the case of an ordinary assessee, the draft assessment order has to be seen as merely an internal document that is sent from the assessment unit which has been assigned with the task of assessment and the National Faceless Assessment Centre concerned. Thus, we cannot sustain the impugned judgment of the learned Single Judge which takes a view contrary to the express provisions of the statute while finding that there was a violation of the



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principles of natural justice that vitiated the assessment completed against the respondent - assessee.”

15. Thus, in the light of the above, the aforesaid contention of the petitioner is only to be rejected. It is to be noted in this regard that, in Ext.P6 show cause notice, the proposals for variation were specifically highlighted and the response of the petitioner was also sought. Going by the statutory procedure applicable to an assessee, who is not an eligible assessee as referred to above, the requirement is that, the assessee should be served with a show cause notice intimating about the proposal. In this case, it is discernible that, in Ext.P6, that statutory requirement has been fulfilled and therefore, no interference is warranted.

16. The learned counsel for the petitioner also raised a contention that the petitioner was not afforded with an opportunity for being heard. The decision of High Court of Bombay in **Chander Arjandas Manwani's case** (*supra*) was also relied on by the petitioner. However, in this case, in Ext.P6, the petitioner was intimated that it may request for a personal hearing so as to make oral submissions or to present its case. It was also conveyed therein that, such request will have to be



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made, by clicking the “Seek Video Conferencing” but it available against the show cause notice. However, the petitioner while submitting reply to Ext.P6, did not request for such hearing. In the case of **Chander Arjandas Manwani (supra)**, the Bombay High Court interfered with the proceedings on the ground that, despite the petitioner's request for a personal hearing, no such hearing was granted. Here there was no such request and hence on that ground also no interference is warranted.

17. As far as Ext.P8 and Ext.P14 are concerned, the petitioner is having a statutory remedy of appeal. Since the sustainability of the assessment is a matter to be considered on its merit, based on the documents, it is only proper that the same be considered by the statutory authorities. In this regard it is to be noted that, in the writ petition even though the petitioner had contended that no proper opportunity was granted to produce the documents, the same is stoutly denied in the counter affidavit, by referring to the averments made by the petitioner in the reply submitted to the show cause notice itself. Therefore, it is also a factual dispute to be resolved by the statutory authorities. To be precise, as far as the contentions regarding



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the merits/demerits of the assessment made in the impugned orders are concerned, those are matters beyond the scope of a writ petition, being questions of facts.

In such circumstances, I do not find any justifiable grounds to entertain the reliefs sought in these writ petitions and accordingly, these writ petitions are dismissed, without prejudice to the right of the petitioner to invoke the statutory remedies. However, it is clarified that, the period from the filing of the writ petitions i.e., 20.10.2022 and 01.02.2023 in respect of Ext.P8 and Ext.P14 respectively, till the date of receipt of certified copy of this judgment shall be excluded, while computing the period of limitation for submitting the appeal.

Sd/-

**ZIYAD RAHMAN A.A.**  
**JUDGE**

DG/30.5.26



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**APPENDIX OF WP(C) NO. 4122 OF 2023**

**PETITIONER EXHIBITS**

- Exhibit P-1** TRUE COPY OF THE NOTICE UNDER SECTION 143 (2) OF THE ACT BEARING DIN NO. ITBA/AST/S/143(2)/2021-22/1033782796(1) DATED 29.06.2021 ISSUED BY THE RESPONDENT NO.1
- Exhibit P-2** TRUE COPY OF THE REPLY DATED 20.07.2021 SUBMITTED BY THE PETITIONER FIRM TO EXT. P-1 NOTICE
- Exhibit P-3** TRUE COPY OF THE NOTICE DATED 03.12.2021 BEARING DIN NO. ITBA/AST/IF/142(1)/2021-22/1037489608(1) ISSUED BY THE RESPONDENT NO.1 UNDER SECTION 142 (1) OF THE ACT
- Exhibit P-4** TRUE COPY OF REPLY DATED 23.12.2021 SUBMITTED BY THE PETITIONER IS PRODUCED HERewith AND MARKED FOR REFERENCE AS EXHIBIT P-4.
- Exhibit P-5** TRUE COPY OF REPLY DATED 30.12.2021 SUBMITTED BY THE PETITIONER
- Exhibit P-6** TRUE COPY OF THE SHOW CAUSE NOTICE BEARING NO. ITBA/AST/F/143(3) (SCN)/2022-23/1045403375(1) DATED 12.09.2022
- Exhibit P-7** TRUE COPY OF THE REPLY DATED 17.09.2022 SUBMITTED BY THE PETITIONER FIRM
- Exhibit P-8** TRUE COPY OF THE ASSESSMENT ORDER DATED 28.09.2022 BEARING DIN NO. ITBA/AST/S/143(3)/2022-23/1046086673(1)
- Exhibit P-9** TRUE COPY OF THE DEMAND NOTICE BEARING DIN NO. ITBA/AST/S/156/2022-23/1046086706(1) ISSUED BY RESPONDENT NO.1
- Exhibit P-10** TRUE COPY OF THE NOTICE BEARING DIN NO. ITBA/PNL/S/270A/2022-21/1046086717(1) DATED 28.09.2022 ISSUED BY RESPONDENT NO.1
- Exhibit P-11** TRUE COPY OF THE ORDER DATED 21.10.2022 PASSED BY THIS HON'BLE COURT IN W. P. (C) NO. 33538/2022



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- Exhibit P-12** TRUE COPY OF THE NOTICE DATED 28.10.2022 BEARING DIN NO. ITBA/COM/F/17/2022-23/1046514140(1) UNDER SECTION 154 OF THE ACT ISSUED BY RESPONDENT NO. 2
- Exhibit P-13** TRUE COPY OF THE LETTER DATED 09.11.2022 SUBMITTED BY THE PETITIONER TO RESPONDENT NO. 2
- Exhibit P-14** TRUE COPY OF THE ORDER DATED 21.11.2022 BEARING NO. F. NO. COR. CIR. - 1 (1)/KOCHI/AACFN1646H/2022-23 ISSUED BY RESPONDENT NO. 2 UNDER SECTION 154 OF THE ACT
- Exhibit P-15** TRUE COPY OF THE NOTICE DATED 23.11.2022 ISSUED BY RESPONDENT NO. 2 UNDER SECTION 156 OF THE ACT



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**APPENDIX OF WP(C) NO. 33538 OF 2022**

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- Exhibit P-1** A TRUE COPY OF THE NOTICE UNDER SECTION 143 (2) OF THE ACT BEARING DIN NO. ITBA/AST/S/143(2)/2021-22/1033782796(1) DATED 29.06.2021 ISSUED BY THE RESPONDENT
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