IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 6284 of 2026

FOR APPROVAL AND SIGNATURE:

HONOURABLE MR. JUSTICE A.S. SUPEHIA Sd/-
and
HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI Sd/-

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Approved for Reporting	Yes	No
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SN ADVANCE VENTURES PRIVATE LIMITED
Versus
ASSISTANT COMMISSIONER OF INCOME TAX ASSESSMENT UNIT & ANR.

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Appearance:
MR. JIGNESH P PARIKH(14274) for the Petitioner(s) No. 1
MR DEV D PATEL(8264) for the Respondent(s) No. 1,2

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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI

Date : 28/07/2026
ORAL JUDGMENT
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. Since the issues involved in the present writ petition are short, the matter is taken up for final hearing and is being decided by this judgment.

2. ***Rule***. Learned Senior Standing Counsel Mr. Dev D. Patel waives service of notice of Rule on behalf of the respondents.

3. The present petitioner is prayed for quashing and setting aside of the assessment order dated 17.03.2026 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 (for short, “the Act”) for the Assessment Year 2024-25.

4. The petitioner is a private limited company. All its shareholders are individuals and citizens of India.

5. For the Assessment Year 2024-25, the petitioner filed its return of income on 20.10.2024 declaring a total income of Rs.1,05,91,080/-.

6. The case of the petitioner was selected for scrutiny assessment. Pursuant thereto, notices were issued by the respondents from time to time, which were duly complied with by the petitioner by filing appropriate replies.

7. The petitioner was issued a Show Cause Notice dated 08.03.2026, which was issued on a Sunday, granting time to respond only till 11.03.2026 i.e. merely three days. The said time period was grossly insufficient and contrary to the settled principles requiring a reasonable opportunity, ordinarily not less than seven days. Before the petitioner could even seek an adjournment, the proceedings came to be closed, thereby depriving the petitioner of an effective opportunity to file its reply.

8. Thereafter, on 16.03.2026, the petitioner filed a grievance bearing Acknowledgment No. 25223006, *inter alia* requesting an opportunity of hearing through video conference.

9. Learned advocate Mr.Jignesh P. Parikh, at the outset, has submitted that despite the petitioner having filed the aforesaid grievance on 16.03.2026, the respondents proceeded to pass

the impugned assessment order dated 17.03.2026 without considering the grievance and without granting any reasonable opportunity of hearing. It is submitted that the Show Cause Notice dated 08.03.2026, having been issued on a Sunday and granting only three days' time to respond, is in clear violation of the principles of natural justice. Consequently, the impugned order deserves to be quashed and set aside.

10. In support of his submissions, learned advocate Mr.Parikh has placed reliance upon various decisions, including the judgment of the Karnataka High Court in the case of Sanjay Harichand Chugh Vs. Assessment Unit, (2026) 185 taxmann.com 80 (Karnataka), wherein the Court, while considering a case in which only six days' time had been granted to respond to the notice, quashed the assessment order and remanded the matter for fresh consideration.

11. Reliance is also placed upon the judgment of this Court dated 09.02.2026 passed in Special Civil Application No.1210 of 2023. It is urged that the impugned order be quashed and set aside and the matter be remanded for fresh adjudication.

12. Opposing the aforesaid submissions, learned Senior Standing Counsel Mr.Dev D. Patel has submitted that the petitioner had, in fact, filed its reply before the jurisdictional Assessing Officer, with whom no assessment proceedings were pending. The proceedings were, in fact, pending before the Faceless Assessing Officer, who had issued the Show Cause Notice and the only permissible mode of responding to the notice was by filing the reply through the e-filing portal within

the prescribed time. It is urged that the impugned order came to be passed since the jurisdictional Assessing Officer has no authority to take cognizance of the grievance of the petitioner or reply.

13. We have heard the learned advocates appearing for the respective parties.

14. It is not in dispute that by the Show Cause Notice dated 08.03.2026, which was issued on a Sunday, the Assessing Officer granted time only till 11.03.2026 i.e. merely three days, for filing a reply.

15. The petitioner thereafter filed its reply along with the grievance on 16.03.2026, specifically requesting an opportunity of hearing through video conference. However, the Assessing Officer proceeded to pass the impugned assessment order dated 17.03.2026 without considering the grievance and without granting any reasonable opportunity of hearing.

16. Thus, in view of the settled legal position, granting only three days' time to file a reply cannot be said to be a reasonable opportunity. The Assessing Officer ought to have considered and decided the petitioner's grievance dated 16.03.2026, wherein objection was raised regarding the inadequate time granted for filing the reply.

17. The petitioner had also emailed the grievance as well as its reply on 16.03.2026. However, the same has not been considered by the Assessing Officer while passing the impugned assessment order.

18. Accordingly, the impugned assessment order is quashed and set aside. The matter is remanded to the Assessing Officer for fresh consideration. The Assessing Officer shall afford the petitioner an adequate opportunity of hearing including an opportunity of personal hearing, if otherwise permissible in law and thereafter pass a fresh order in accordance with law within a period of twelve weeks from the date of receipt of a copy of this judgment.

19. With the aforesaid observations, the present writ petition succeeds. Rule is made absolute accordingly.

Sd/-

(A. S. SUPEHIA, J)

Sd/-

(VAIBHAVI D. NANAVATI,J)

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