



**HIGH COURT OF JUDICATURE FOR RAJASTHAN
AT JODHPUR**

D.B. Civil Writ Petition No. 5694/2024
CNR: RJHC010255982024 | URN: CW / 10902U / 2024

Jepee Construction Pvt. Ltd., Plot No. 655, Pipali Chowk, Near Sbi Bank, Nokha, District Bikaner Through Its Director Jagdish Jat S/o Shri Bhoma Ram, Aged About 43 Years, R/o Ward No. 23, Near Ramdev Mandir, Mohanpura, Nokha, District Bikaner, Rajasthan.

-----Petitioner

Versus

1. The Assessment Unit, National Faceless Assessment Centre, Income Tax Department, 4Th Floor, Mayur Bhawan, Connaught Lane, Connaught Place, New Delhi - 110001.
2. The Income Tax Officer, Ward Nokha, District Bikaner.

-----Respondents

For Petitioner(s) : Mr. Lokesh Mathur with
Mr. Prashant Kumar Balout
Ms. Sakshi Mody
For Respondent(s) : Mr. K.K. Bissa

**HON'BLE THE CHIEF JUSTICE MR. SANJAY K. AGRAWAL
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU**

Order

06/10/2026

1. The petitioner has questioned the legality and correctness of the assessment order dated 21.03.2024 passed by the Assessment Unit, National Faceless Assessment Centre.
2. It is the case of the petitioner that a notice proposing variation under the Faceless Assessment Procedure (Section 144B of the Income Tax Act, 1961) dated 11.03.2024 was issued by the Assessment Unit at 17:16:18 hours, directing the petitioner to submit its response by 10:00 hours on 14.03.2024. Thus, less than three days' time was granted to the petitioner to respond to



a proposed addition of Rs.7,14,35,589/-, whereas the Standing Order requires that reasonable time of at least one week ought to be granted for submitting such response.

3. Learned counsel for the petitioner would submit that the petitioner prepared its reply and made all attempts to upload the same on the e-filing portal of the Income Tax Department before the stipulated deadline. However, the "Submit Response" button on the portal did not open, rendering it impossible for the petitioner to file the reply through the portal. In these circumstances, the authorised representative of the petitioner immediately lodged a grievance with the helpdesk of the Income Tax Department on 14.03.2024, whereupon Grievance No. 16423754 was allotted. Thereafter, the petitioner transmitted its detailed written submissions along with supporting documents by e-mail dated 14.03.2024 at 05:48 p.m. with a specific request that the same be forwarded to the concerned Assessment Unit.

4. Learned counsel for the petitioner would further submit that by e-mail dated 15.03.2024, the team of the National Faceless Assessment Centre confirmed that the information/documents had been forwarded to the Assessment Unit. The petitioner also submitted a physical copy of the reply to the jurisdictional Assessing Officer on 15.03.2024 with a request to upload the same on the e-filing portal. Despite the above, the Assessment Unit passed the impugned assessment order dated 21.03.2024 making an addition of Rs.7,14,35,589/-, recording that the petitioner had not complied with the notice dated 11.03.2024.

5. Learned counsel for the petitioner would further submit that the impugned order has been passed in complete disregard to the



principles of natural justice, inasmuch as grossly inadequate time was granted to file reply, the portal itself prevented uploading of the response, and the reply and documents actually filed by e-mail were not considered at all.

6. Learned counsel for the respondents would submit that the assessment order is appealable and, therefore, the writ petition is not maintainable.

7. We have heard learned counsel for the parties and considered their rival submissions made herein-above and went through the record with utmost circumspection.

8. Admittedly, the impugned order is appealable. However, a Coordinate Bench of this Court, vide order dated 23.04.2024, entertained the present writ petition principally on the ground of the order having been passed in violation of principle of natural justice and granted interim protection to the petitioner. Therefore, at this stage, we are not inclined to dismiss the writ petition on the ground of availability of an alternative remedy.

9. It is undisputed that the petitioner's reply along with documents was transmitted by e-mail on 14.03.2024 at 05:48 p.m. and that the National Faceless Assessment Centre itself acknowledged on 15.03.2024 that the same had been forwarded to the Assessment Unit. Nevertheless, the impugned order dated 21.03.2024 proceeds on the incorrect premise that the assessee had not complied with the notice and had not filed any reply. Further, the notice dated 11.03.2024 issued at 17:16 hours granted the petitioner less than three working days to respond to the proposed addition exceeding Rs.7 crore. Such an extremely



short time cannot be said to be a reasonable opportunity for submitting response to the notice.

10. The Supreme Court in **Canara Bank & Ors. v. Debasis Das & Ors., (2003) 4 SCC 557**, held that adherence to the principles of natural justice is of supreme importance when a quasi-judicial body embarks on determining disputes or when any administrative action involving civil consequences is in issue; the first and foremost principle is the *audi alteram partem* rule, "no one should be condemned unheard"; notice must be precise and unambiguous; and the time given for the purpose should be adequate so as to enable the party to make its representation. In the absence of such notice and reasonable opportunity, the order passed becomes wholly vitiated. Paragraphs 15 and 16 of the said judgment are reproduced hereunder:

"15. The adherence to principles of natural justice as recognized by all civilized States is of supreme importance when a quasi-judicial body embarks on determining disputes between the parties, or any administrative action involving civil consequences is in issue. These principles are well settled. The first and foremost principle is what is commonly known as audi alteram partem rule. It says that no one should be condemned unheard. Notice is the first limb of this principle. It must be precise and unambiguous. It should appraise the party determinatively the case he has to meet. Time given for the purpose should be adequate so as to enable him to make his representation. In the absence of a notice of the kind and such reasonable opportunity, the order passed becomes wholly vitiated. Thus, it is but essential that a party should be put on notice of the case before any adverse order is passed against him. This is one of the most important principles of natural justice. It is after all an approved rule of fair play. The concept has gained significance and shades with time. When the historic document was made at Runnymede in 1215, the first statutory recognition of this principle found its way into the "Magna Carta". The classic exposition of Sir Edward Coke of natural justice requires to "vocate interrogate and adjudicate".



In the celebrated case of Cooper v. Wandsworth Board of Works (1963 (143) ER 414), the principle was thus stated:

"Even God did not pass a sentence upon Adam, before he was called upon to make his defence. "Adam" says God, "where art thou has thou not eaten of the tree whereof I commanded thee that though should not eat".

Since then the principle has been chiselled, honed and refined, enriching its content. Judicial treatment has added light and luminosity to the concept, like polishing of a diamond.

16. Principles of natural justice are those rules which have been laid down by the Courts as being the minimum protection of the rights of the individual against the arbitrary procedure that may be adopted by a judicial, quasi-judicial and administrative authority while making an order affecting those rights. These rules are intended to prevent such authority from doing injustice. "

11. In the instant case, less than three days' time was granted to the petitioner for submitting its response to a notice proposing a substantial addition of Rs.6,93,43,589/-. The e-filing portal itself prevented the petitioner from uploading the response. The reply actually submitted by e-mail on 14.03.2024, duly acknowledged by the National Faceless Assessment Centre on 15.03.2024 and the physical copy submitted to the jurisdictional Assessing Officer were not considered at all. The findings recorded in paragraphs 9 and 10 of the impugned order that there was "no compliance" and "no proper compliance" are contrary to the record. Consequently, the assessment order dated 21.03.2024 has been passed in clear violation of the principles of natural justice as expounded by the Supreme Court in *Canara Bank* (supra). Serious prejudice has been caused to the petitioner by making huge addition of Rs.6,93,43,589/- without considering the reply and documents on record.



12. Accordingly, the assessment order dated 21.03.2024 is set aside. The matter is remanded to the Assessing Authority to pass a fresh order in accordance with law after affording the petitioner a reasonable opportunity of hearing and after duly considering the reply and documents already filed by the petitioner.

13. It is made clear that this Court has not expressed any opinion on the merits of the case.

14. The instant writ petition is disposed of in the above terms. Pending application(s), if any, stand disposed of.

(BALJINDER SINGH SANDHU),J

(SANJAY K. AGRAWAL),CJ

82/Sudhir Choudhary