



2026:DHC:9320-DB



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* IN THE HIGH COURT OF DELHI AT NEW DELHI

% *Date of decision: 14th October, 2026*

CNR No. DLHC010201902026

+ W.P.(C) 6249/2026 CM APPL. 30730/2026 CM APPL. 30731/2026

SUNIL VERMA

.....Petitioner

Through: Mr. Jaspal Singh Sethi, Ms. Lakshika
Kaushik & Ms. Rashmi Jha, Advs.

versus

ASSESSING OFFICER, ASSESSMENT UNIT, NATIONAL
FACELESS ASSESSMENT CENTRE & ANR. RespondentsThrough: Mr. Anurag Ojha, SSC with Mr. V.K.
Saksena, JSC & Ms. Hemlata Rawat,
JSC.**CORAM:****HON'BLE MR. JUSTICE DINESH MEHTA****HON'BLE DR. JUSTICE ADITI CHOUDHARY****J U D G M E N T****DINESH MEHTA, J. (ORAL)**

1. By way of present writ petition, the petitioner has challenged the assessment order dated 06.03.2026, passed under Section 144 read with Section 144B of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*), essentially on the ground of violation of the principles of natural justice.

2. Mr. Jaspal Singh Sethi, learned counsel for the petitioner submitted that it is a clear case of violation of principles of natural justice, wherein the



Assessing Officer (AO) has kept complete silence for a period of more than six months and after issuing a notice and having received petitioner's reply, chosen not to consider the same and passed the assessment order without even providing a hearing through video conferencing (VC) hearing, despite such request being made by the petitioner.

3. Having given the opening statement, learned counsel submitted that the petitioner came to receive a notice under Section 142(1) of the Act of 1961 on 24.07.2025, in response whereof, the petitioner filed a detailed reply on 20.08.2025. He fairly admitted that in the said reply, the petitioner had not asked for personal hearing or a hearing through VC.

4. He submitted that the petitioner did not hear anything from the AO, and after a period of six months, the AO issued another notice being a show-cause notice dated 04.02.2026, *inter alia*, issuing a questionnaire almost in the form of a draft assessment order and asking the petitioner to furnish a reply by 08.02.2026.

5. Since only four days' time was allowed to file reply, the petitioner sought an adjournment by submitting a request on the portal on 09.02.2026 and sought an adjournment up to 24.02.2026. The petitioner did not hear anything from the AO, but filed a reply on the portal on 03.03.2026 (Annexure P-9), which was viewed by the AO on 04.03.2026.

6. Thereafter, the petitioner came to learn through the portal that an assessment order dated 06.03.2026 signed on 09.03.2026 has been uploaded raising assessee's/petitioner's total income at Rs.1,93,27,800/-.

7. Mr. Jaspal Singh Sethi, learned counsel for the petitioner argued that despite the respondents having received petitioner's reply in response to the



first notice on 20.08.2025, the respondent remained silent for a period of six months and then suddenly issued a long questionnaire (after six months) on 04.02.2026 giving him practically no (four days') time. The petitioner found it practically impossible to give response within such a short time and thus sent a request for adjournment on 09.02.2026 but the AO did not respond to petitioner's such request and passed the impugned assessment order without considering the reply so filed by the petitioner.

8. He argued that a simple look at the screenshot of the web portal (Annexure P-11) shows that the AO had viewed the reply so filed by the petitioner on 04.03.2026 itself, hence, there was no reason for the AO not to consider the reply while passing the assessment order. He argued that the impugned assessment order deserves to be quashed and set aside.

9. As an additional argument, he submitted that in the reply, the petitioner had also asked for VC hearing to put forth his case, but the same was also not allowed. Learned counsel argued that at least 26 days were remaining in matter getting time-barred, and therefore, there was no pressing urgency to complete the assessment. Hence, the action of the AO has been arbitrary and violative of petitioner's fundamental rights.

10. Mr. Anurag Ojha, learned Senior Standing Counsel, on the other hand, submitted that the petitioner was allowed time to file reply up to 08.02.2026, whereas the request for adjournment was sent on 09.02.2026, after the stipulated date had passed. He argued that if the petitioner wanted to seek an adjournment, he should have sought adjournment prior to or by 08.02.2026 and since the petitioner had not sought adjournment by 08.02.2026, the AO was justified in not giving indulgence to the petitioner. And he was thus



justified in not considering the reply so filed by the petitioner.

11. He further argued that an AO is entrusted with a number of cases for assessment, and where the assessments are time-bound, he has to stick to timelines and the assesseees are also required to adhere to the timelines. He contended that the petitioner cannot take advantage of his own fault and prayed that no indulgence be granted to the petitioner, who even did not care to seek an adjournment by the due date.

12. Heard learned counsel for the parties.

13. While feeling that injustice has been caused to the petitioner, as his reply has not been considered by the AO, we are of the view that the AO cannot be blamed or faulted with for what he has done. We agree with the submissions made by Mr. Anurag Ojha, learned Senior Standing Counsel that it was required of the assessee to have at least asked for adjournment, before the due date of filing reply.

14. Having failed to do so, the petitioner cannot accuse the AO of proceeding arbitrarily. However, what persuades us to interfere in the matter is, that the AO had neither passed any order closing petitioner's right to file reply nor did he intimate the petitioner that its right to file reply had been closed. Even otherwise he had given only four days' time to respond to such a long questionnaire that too when he had practically gone in hibernation for six months after 24.07.2025. Therefore, if the assessee had ultimately filed reply on 03.03.2026, which the AO had seen on 04.03.2026, the principle of justice, equity and good conscience required the AO to consider the reply. An AO being a quasi-judicial authority is supposed to do justice and deal with the material available on record objectively and dispassionately.



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15. We, therefore, quash and set aside the impugned assessment order dated 06.03.2026 for the reasons noted above. The AO/NFAC shall fix a date of hearing and provide a VC link to the petitioner and pass a fresh order, obviously after considering petitioner's reply dated 03.03.2026 and oral submissions, if made by the petitioner, in accordance with law.

16. We make it clear that we have not made any observations on merits of the petitioner's contentions. The AO shall, therefore, be free to take an independent view of the matter, as deem appropriate.

17. The writ petition stands disposed of, pending applications also stand disposed of.

(DINESH MEHTA)
JUDGE

(ADITI CHOUDHARY)
JUDGE

OCTOBER 14, 2026/sid