IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 8548 of 2024 (O&M)

Wingreens Farms Private Limited

… Petitioner

Versus

National Faceless Assessment Centre, through Principal Chief Commissioner of Income Tax

… Respondent

1.	The date when the judgment is reserved	28.10.2026
2.	The date when the judgment is pronounced	20.11.2026
3.	The date when the judgment is uploaded on the website	20.11.2026
4.	Whether only operative part of the judgment is pronounced or whether the full judgment is pronounced	Operative
5.	The delay, if any, of the pronouncement of full judgment, and reasons thereof	Not applicable

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MR. JUSTICE SUNISH BINDLISH

Argued by: Ms. Radhika Suri, Senior Advocate, with
Mr. Abhinav Narang, Ms. Parnika Singla and Ms. Sidhant Suri,
Advocates for the petitioner.

Mr. Varun Issar, Senior Standing Counsel,
Ms. Pridhi Sandhu, Junior Standing Counsel and
Ms. Nikita Garg, Junior Standing Counsel
for the respondent(s)-Income Tax Department.

SUNISH BINDLISH, J.

1. The petitioner-company has filed this writ petition under Articles 226 and 227 of the Constitution of India. It challenges the assessment order dated 27.03.2024 (Annexure P-32) passed by the National Faceless Assessment Centre ('NFAC') for the Assessment Year 2022-23 under Section 143(3) read with Section 144B of the Income Tax Act, 1961 ('the Act'). It also challenges the computation sheet (Annexure P-33), the demand notice under Section 156

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(Annexure P-34), and the penalty notices under Sections 270A and 271AAC(1) read with Section 274 (Annexures P-35 and P-36), all of the same date.

2. The main grievance of the petitioner is that an addition of Rs.133,92,18,000/- under Section 68 of the Act, treating the securities premium as unexplained cash credit, was proposed for the first time in a second show-cause notice. That notice was issued at 04:01 PM on Saturday, 23.03.2024, and required a reply by 05:00 PM on Monday, 25.03.2024, which was a gazetted holiday for Holi. On the next working day, the petitioner asked for two days. This was refused, and the assessment was completed without its reply on the proposed addition being considered. According to the petitioner, the impugned order was therefore passed in violation of the principles of natural justice and the procedure laid down in Section 144B of the Act.

3. The facts, taken from the record including the respondent's own order-sheet (Annexure R-1), are briefly as follows:

(i) The petitioner is a Gurugram-based company that makes dips, sauces, spreads and similar food products. On 05.11.2022, it filed its return for Assessment Year 2022-23, declaring a loss of Rs.41,07,23,522/-. The case was selected for scrutiny to verify a "mismatch in expenditure and large share premium received". Notices under Section 144B and 143(2) were issued on 01.06.2023.

(ii) Between July 2023 and February 2024, five notices under Section 142(1) were issued. The petitioner took two adjournments and filed replies, some recorded as partial. One query asked was why the excess of share price over fair market value should not be taxed under Section 56(2)(viib). The petitioner's stand was that the excess, Rs.26,51,475/-, had already been offered to tax.

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(iii) The first show-cause notice dated 06.03.2024 proposed only two disallowances: Rs.3,08,53,222/- under Section 36(1)(viia) and Rs.17,19,39,220/- under Section 37(1). The respondent admits that it proposed nothing about the share premium. The petitioner replied on 12.03.2024 and 13.03.2024 and attended a video-conference hearing on 14.03.2024. The Income or Loss Determination Proposal ('ILDP') was generated on 15.03.2024 and a review report issued on 19.03.2024.

(iv) On 21.03.2024 at 05:09 PM, the Assessment Unit asked the petitioner, "on Top Priority Basis", for the valuation report and other documents supporting the share premium of Rs.762.12 per share. The petitioner replied on 23.03.2024 with allotment details, Forms PAS-3, bank statements, a registered valuer's report and a comparison of fair market value with issue price.

(v) The same day, Saturday 23.03.2024, at 04:01:59 PM, the second show-cause notice was issued. Besides the two earlier proposals, it proposed treating the entire securities premium of Rs.133,92,18,000/- as unexplained cash credit under Section 68. A reply was required "by 17:00 hours of 25/03/2024". A personal hearing could be sought only before that time, and the notice said that "no further adjournment shall be given".

(vi) 24.03.2024 was a Sunday, and 25.03.2024 was the Holi holiday. Against 25.03.2024, the order-sheet records: "Hearing Concluded".

(vii) On Tuesday, 26.03.2024, the petitioner wrote that the notice was received during gazetted holidays and asked for two days to reply. The same day, the request was refused because the assessment would

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be "time barred by 31/03/2024". The draft order was then sent for approval.

(viii) On 27.03.2024, the petitioner asked for time till 28.03.2024. The order-sheet records only "Action Taken – Ok". The same day, the draft order was approved with the remark that the assessee "has choosen not to respond", and NFAC directed that the final order be passed.

(ix) On 27.03.2024 and 28.03.2024, the petitioner uploaded its reply, which referred to 94 annexures. The petitioner says the portal closed midway and only 31 could be uploaded. The respondent says the uploads came after the assessment was complete.

(x) The assessment order dated 27.03.2024 made all three additions and assessed the total income at Rs.113,12,86,920/-. On the Section 68 addition, it says the petitioner "failed to reply". That addition was taxed under Section 115BBE, and penalty proceedings were started.

(xi) Being aggrieved, the petitioner approached this court by way of the instant writ petition inter alia seeking quashing of the assessment order dated 27.03.2024, along with computation sheet, notice of demand and the penalty notices issued to the petitioner. On 18.04.2024, this Court issued notice and stayed further proceedings based on the impugned order. The respondent filed its reply through the affidavit of Sh. Vijay Singh, Assistant Commissioner of Income Tax, dated 23.07.2024. A rejoinder followed on 19.02.2025.

4. Learned Senior Counsel for the petitioner argued that:

(a) The Section 68 proposal was made for the first time on 23.03.2024 through the 2nd show-cause notice . The earlier queries were about Section 56(2)(viib), which asks a different question as to whether the

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share price exceeded fair market value. Section 68 requires proof of the identity and creditworthiness of every investor and the genuineness of every transaction, including foreign investors. That cannot be done in a day.

(b) The time given was illusory, since the whole window fell on non-working days. Reliance was placed on **Sona Builders v. Union of India**, (2001) 10 SCC 280.

(c) The petitioner sought only two days, on the first working day, well within limitation. The refusal was mechanical, and the second request was not answered at all, although clause (xiii) of Section 144B(1) allows time to be extended.

(d) The order's statement that the petitioner "failed to reply" is wrong and shows that the authority did not apply its mind.

(e) An appeal is no bar where natural justice is violated: **Whirlpool Corporation v. Registrar of Trade Marks,** (1998) 8 SCC 1; **Godrej Sara Lee Ltd. v. Excise and Taxation Officer,** 2023 LiveLaw (SC) 70.

Reliance was also placed on earlier decisions of this Court and of other High Courts, including **Dish TV India Ltd. v. Assessment Unit, NFAC** (Bombay High Court) [W.P. No. 6129 of 2024, decided on 30.4.2024], which arose from the same Holi holidays of March 2024.

(f) The demand and penalty notices must fall with the assessment order.

5. Learned Senior Standing Counsel for the respondent argued that:

(a) The petitioner has an effective remedy of appeal, and the petition should not be entertained: Preet Remedies Ltd. v. NFAC (CWP No. 4343 of 2024) decided by this court on 28.2.2024.

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(b) The petitioner had many opportunities but gave only partial replies, sought adjournments and dragged the matter to the last moment.

(c) The share premium issue was not new. It was raised in the notices of 19.12.2023 and 08.01.2024. It is admitted that the first show-cause notice did not include it, but the issue was noticed at the review stage. Given the large amount, the letter of 21.03.2024 and then the second show-cause notice were issued.

(d) The notice was signed within business hours and was sent by e-mail and shown on the portal.

(e) Only eight days remained before the time limit, so seven days could not be given. Many time-barring cases had to be finished, and most other assessees had complied.

(f) The request for time could not be accepted, and the documents were uploaded after the assessment was complete.

6. In rejoinder, the petitioner added that a Section 142(1) query only collects information, while a show-cause notice proposes a specific addition. The order-sheet itself records the hearing as "concluded" on a gazetted holiday, and the draft order was approved before the petitioner could reply.

7. We have heard the learned counsel appearing for the parties and examined the record.

Section 143(3) requires the Assessing Officer to make the assessment "after hearing such evidence as the assessee may produce". In a faceless assessment, the procedure is laid down in Section 144B (as substituted by the Finance Act, 2022). Its key provisions, in substance, are:

(a) Sub-section (1) (xii)(b): where an addition prejudicial to the assessee is proposed, the Assessment Unit must issue a show-cause notice stating the proposed variation and asking why it should not be made.

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(b) Clause (xiii): the assessee must reply "on a date and time as specified therein or such time as may be extended on the basis of an application made in this regard".

(c) Clauses (xiv) and (xv): if no reply is filed within the specified or extended time, NFAC informs the Assessment Unit. The Unit then prepares the ILDP after considering the reply or the failure to reply.

(d) Sub-section (6)(vii) and (viii): once a show-cause notice is issued, the assessee may ask for a personal hearing, which must be allowed through video-conferencing.

8. The SOP dated 03.08.2022, issued by NFAC under Section 144B(6)(xi), normally allows seven days to reply to a show-cause notice (paragraph N.1.3.1). This may be shortened, keeping in view the time limit for completing the assessment (paragraph N.1.3.2). The ILDP is to be prepared only after the show-cause process is complete (paragraph N.3.2).

9. From these provisions, the following principles emerge:

(i) The show-cause notice is the statutory stage at which the assessee meets a specific proposed addition. The right to a personal hearing comes with it. A Section 142(1) query, which only seeks information, is not a substitute for it.

(ii) The Act fixes no period for reply. The seven days in the SOP are guidance, not a vested right. Equally, the power to shorten the period is not a licence to fix any period at all. The period must leave the right to reply real. Whether it is reasonable would depend on the facts, including the time left before limitation, the working days available, the size and nature of the addition, and whether it is being raised for the first time.

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(iii) The power to extend time under clause (xiii) is discretionary but not unguided. An application must be considered on relevant grounds and decided by an order, however brief, that shows this. It cannot be ignored, or refused on a ground that would apply to every case nearing limitation.

(iv) Once a reasonable period has passed without a reply, the authority may proceed on the record. An assessee who lets a reasonable period lapse without applying for time, and without good cause, cannot insist that the stage be reopened. This assumes, however, that it was reasonably possible to apply within that period. Even so, a request or reply that in fact comes on record before the final order is passed cannot simply be ignored. Such a request or reply cannot be mechanically disregarded and the authority must consider whether it deserves acceptance in the circumstances and record its reasons.

(v) Natural justice requires a reasonable opportunity, not an unlimited one. The authority must offer the opportunity; it need not ensure that it is used. But the opportunity must be real. An opportunity that cannot in fact be used is no opportunity in law.

10. The questions that arise are:

(i) Should the writ petition be entertained despite the remedy of appeal under Section 246A?

(ii) Was the time given in the notice dated 23.03.2024 reasonable and realistically possible to comply with?

(iii) Did the petitioner show sufficient cause, and was the refusal of time justified?

(iv) Is the assessment order vitiated, and if so, what relief should follow?

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Question (i): Alternative remedy

11. The rule that a writ court will not normally interfere where an appeal is available is a rule of self-restraint, not a rule of law. One recognised exception is where the order breaches natural justice: **Whirlpool Corporation** (supra); **Radha Krishan Industries v. State of Himachal Pradesh**, (2021) 6 SCC 771; **Godrej Sara Lee** (supra). The writ court will, however, only check whether natural justice was denied. It will not examine the merits of the additions, which is for the appellate authority.

12. **Preet Remedies** (supra) does not help the respondent. There, this Court declined to go into disputed facts. Here, the relevant facts (the timing of the notice, the holidays, the request for time and its refusal) come from the respondent's own order-sheet and letters. No disputed fact needs to be decided. Further, where the hearing required at the assessment stage was denied without any fault of the assessee, an appeal, in which new evidence is allowed only within the limits of Rule 46A of the Income-tax Rules, 1962, is not an adequate substitute. The petition has also been pending since April 2024 with interim protection. Sending the petitioner to appeal now would serve no purpose. The objection is rejected.

Question (ii): Was the time given reasonable?

13. The facts are undisputed. The notice was signed at 04:01:59 PM on a Saturday and required a reply by 05:00 PM on Monday, a gazetted holiday, with a Sunday in between. The notice afforded no intervening working day within which the petitioner could effectively gather the requisite information and prepare its response. The respondent’s contention that the notice was signed “within business hours” does not address the real issue. The question is not when the notice was sent, but whether it could realistically be complied with. A company

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acts through its officers, accountants and advisers. A reply to a Section 68 proposal needs investor-wise confirmations, bank records and identity documents. These cannot normally be gathered when banks, offices and the investors are closed. A portal that is open round the clock does not turn a weekend and a public holiday into working time.

14. We accept that the SOP permits the seven-day period to be shortened, and that the authority must keep the time limit in mind. But shortening means reducing a reasonable period, not replacing it with one that cannot be met. On 23.03.2024, eight days remained before limitation. Two or three working days could easily have been given. The respondent approved the draft and passed the final order within two days of 25.03.2024. The urgency was also largely of the respondent's own making. "Large share premium" was a reason for scrutiny as far back as 01.06.2023. Yet the first show-cause notice of 06.03.2024 left it out. The Assessment Unit was free to take up the issue on review. But having chosen to do so eight days before limitation, it was bound to give a real chance to the petitioner to answer it.

15. This conclusion is reinforced by the nature of the addition. The earlier queries concerned Section 56(2)(viib), that is, whether the share price exceeded fair market value. Section 68 is a different inquiry. It requires the assessee to explain the source of the money, usually by proving the identity and creditworthiness of each investor and the genuineness of each transaction. For a closely held company, the provisos to Section 68 add further requirements. The second notice therefore raised a fresh case of Rs.133.92 crore for the first time. We express no view on whether the material already on record answered it. What matters is that the occasion to meet this proposal arose only on 23.03.2024. A Section 142(1) query is not the same thing.

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The principle that an assessee must be confronted with the specific allegation on which the authority proposes to proceed, and afforded an effective opportunity to meet it, also finds support, by analogy, in **Shashank Garg v. Income Tax Officer,** CWP No. 7875 of 2023, decided on 03.05.2023 (2023:PHHC:065177-DB)

The opportunity of hearing contemplated under the statutory scheme must be real and meaningful and not merely an empty formality. Moreover, under the notice, a personal hearing had to be sought within the same holiday window. That right was rendered meaningless.

16. We therefore hold that the time given was not realistically capable of compliance.

Question (iii): The refusal of time

17. The petitioner's explanation does not stem from any negligence on its part, but from how the relevant dates fell on the calendar. It applied on Tuesday, 26.03.2024, the first working day. It sought only two days, till 28.03.2024, well within limitation, and repeated the request on 27.03.2024. Nor was it dilatory at this stage: it replied to the first notice, attended the hearing on 14.03.2024, and answered the letter of 21.03.2024 (issued at 05:09 PM) by 23.03.2024. This is not an assessee who let a reasonable period lapse and then sought to reopen it.

18. It is true that the request was made after the time fixed in the notice. But where the entire window fell on holidays, insisting that the assessee should have applied within it would demand the impossible. The law does not compel a person to do what he cannot do (lex non cogit ad impossibilia): **Raj Kumar Dey v. Tarapada Dey**, (1987) 4 SCC 398. Any request for time or reply that comes on record before the final order is passed must, in any event, is to be considered and decided for reasons recorded, whatever its timing. The timing of the request,

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and the cause shown, bear on whether it should be granted, not on whether it must be considered. Where the time fixed could not realistically be met, a request made at the first reasonable opportunity, showing good cause, must be treated as a timely application under clause (xiii). The authority was therefore bound to consider it properly, as a timely application, and decide it by a reasoned order.

19. That was not done. The request was refused only because the assessment would be "time barred by 31/03/2024". The relevant facts were that five days remained, only two were sought, and the respondent itself finished the assessment in two days. The refusal says nothing about the holidays or the fact that the proposal was new. The further reasons now offered in the reply-affidavit, that only eight days remained and that many time-barring cases had to be completed, find no place in the refusal, and an order cannot be supported by reasons supplied for the first time in an affidavit: **Mohinder Singh Gill v. Chief Election Commissioner**, (1978) 1 SCC 405. The petitioner was not trying to undo a completed stage; the draft order was still in process. The second request met only with the entry "Action Taken – Ok". In a faceless system, the portal is the assessee's only channel, and a request made through it must be answered on its merits.

20. The approval of the draft order proceeded on the basis that the petitioner "has choosen not to respond", and the final order says it "failed to reply". The record does not support this. This error cannot be overlooked as harmless.

The Section 68 addition of Rs.133.92 crore makes up most of the assessed income. It attracts the higher rate under Section 115BBE and has led to penalty proceedings under Section 271AAC(1).

The denial of an effective opportunity was not a mere procedural irregularity. It deprived the petitioner of the opportunity to substantiate the identity and creditworthiness of the investors and the genuineness of the

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transactions before an addition of Rs.133.92 crore was made under Section 68. The resulting prejudice is real and demonstrable. The principles explained in **State Bank of Patiala v. S.K. Sharma, (1996) 3 SCC 364**, are therefore satisfied.

21. Our view is consistent with settled law:

(a) In **Sona Builders v. Union of India**, (2001) 10 SCC 280, the Supreme Court held that an opportunity affording merely three effective working days to respond to a notice, which had been issued when the Appropriate Authority itself had waited until approximately a week before expiry of the statutory period available to it, was "plainly most inadequate" and a gross breach of natural justice.

(b) In **Girdhar Gopal Dalmia v. Union of India** (M.A.T. No. 727 of 2022), the Calcutta High Court, excluding holidays, held that the time given was not reasonable, and that the opportunity "should be reasonable and not illusory".

(c) In **Dish TV India Ltd. v. Assessment Unit**, NFAC (W.P. No. 6129 of 2024, orders dated 29.04.2024 and 30.04.2024), the Bombay High Court dealt with an assessment arising from a show-cause notice issued during the same Holi holiday period in March 2024. Upon the Revenue's statement, the assessment order was quashed and the matter remanded for fresh consideration. Though the matter did not culminate in a contested adjudication of the legal issue, the factual circumstances bear a close resemblance to the present case.

(d) In **Advance Realty Developers v. National e-Assessment Centre** (R/SCA No. 7731 of 2021), the Gujarat High Court set aside an assessment where only a day was given and a request for time made through the portal went unanswered. It held:

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> *"Once the statute provides that there is an opportunity to be availed to the assessee when there is a variation prejudicial to its interest is proposed, his request for adjournment as well as for the hearing also needs to be responded to. It is a completely unacceptable and unpalatable proposition that once a request come from the assessee, the respondent chooses not to respond to the same and go ahead with the framing of the assessment, that too when the time period was not expiring. Even if the time period expires, it is for the respondent to workout a schedule in the manner as expected particularly when there is no human agency and when the assessee also has no one to turn to but to send a request through the e-portal."*

(e) In **Ramesh Kumar Jain v. CIT, Raipur** (WPT No. 80 of 2025), the Chhattisgarh High Court set aside an assessment where the two days allowed included the Holi holiday, holding that "no reasonable opportunity has been given to the assessee particularly by providing the dates between Holi festival". The present case is stronger, since the window here had no working day at all.

(f) This Court's decisions in **Arihant Roller Flour Mills v. NFAC** (CWP No. 7239 of 2023, decided on 26.04.2023) **and A.D. Enterprises (**CWP No. 11443 of 2023) reinforce the principle that an opportunity of hearing must be real, meaningful and effective, and not merely an empty formality. The adequacy of time afforded has to be assessed in the context of the circumstances of each case. It is not the mere number of hours or days granted that matters, but whether the time afforded, in the circumstances, provided a realistic and effective opportunity to respond. In undertaking that assessment, the intervening holidays, the volume and complexity of the material, and the nature and extent of the proposed additions or variations are relevant considerations.

22. It may be apposite to clarify that the right to a reasonable opportunity is not a licence to delay. An assessee under faceless scrutiny must stay alert, watch the e-mail and portal, and reply within time. Where the time given is reasonable,

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the assessee is bound by it. If unable to comply, he must apply for more time within that period. If he lets it lapse without good cause, the authority may proceed on the record under clauses (xiv) and (xv), and the assessee cannot insist that the stage be reopened. Even then, a request or reply that comes on record before the final order is passed must be considered and decided for reasons recorded, which may include the delay and the stage the proceedings have reached; what the authority cannot do is pass the order as though it did not exist. No assessee can defeat the time limit under Section 153 by waiting until the last minute. This case falls on the other side of the line, because compliance, or even an application for time, was not realistically possible, and the petitioner acted at the first opportunity.

23. Other objections of the respondent

(a) The number of earlier queries and the partial nature of some replies may matter on the merits. They cannot replace the statutory opportunity to meet the specific addition proposed in the show-cause notice.

(b) The argument that the issue was not new is answered in paragraph 15 above, and by the respondent's own admission that the first show-cause notice did not include it.

(c) We are aware of the pressure of completing many assessments before limitation, with several levels of review. That pressure justifies proceeding where an assessee is at fault. It does not reduce the opportunity that the law requires to be given to each assessee.

Question (iv): Consequences

24. The parties dispute whether the portal closed during the petitioner's uploads. Since the petition succeeds on the ground above, we need not decide this. Nor need we decide whether any part of the reply was on record before the

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impugned order was digitally authenticated, though, if it was, its non-consideration would by itself vitiate the order. It is enough to direct that the material uploaded on 27.03.2024 and 28.03.2024 shall form part of the record of the fresh proceedings.

25. The penalty notices rest entirely on the additions and findings in the assessment order. With that order set aside, these notices, the computation sheet and the demand notice cannot survive. The authorities may, however, start penalty proceedings afresh, if warranted, after the fresh assessment.

26. As for limitation, a fresh assessment made to give effect to a court's direction in proceedings other than an appeal or reference is governed by Section 153(6)(i) of the Act. Further proceedings have also remained stayed since 18.04.2024. We need only say that the fresh assessment shall be completed within the period permitted by law.

CONCLUSION AND DIRECTIONS

27. The petitioner was not given a reasonable opportunity to meet the Section 68 addition proposed for the first time on 23.03.2024. The time given could not realistically be complied with. Its request for time, made at the first opportunity with good cause, was refused without considering the relevant factors under clause (xiii) of Section 144B(1). The addition was then made without its reply being considered. The assessment order is therefore vitiated for breach of natural justice and of the procedure under Section 144B. Since the second show-cause notice covered all three proposals, and the computation, demand and penalty notices all flow from one order, the order must be set aside as a whole and the matter sent back to the stage of the show-cause notice dated 23.03.2024.

28. The writ petition is accordingly allowed in the following terms:

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(i) The assessment order dated 27.03.2024 (Annexure P-32), the computation sheet (Annexure P-33), the demand notice under Section 156 (Annexure P-34) and the penalty notices (Annexures P-35 and P-36) are set aside.

(ii) The matter is sent back to the respondent to proceed afresh from the stage of the show-cause notice dated 23.03.2024, in accordance with Section 144B.

(iii) The respondent shall enable the e-proceedings facility within one week of receiving a certified copy of this judgment. The petitioner shall file its complete reply with documents within two weeks after that. All replies and documents already uploaded, including those of 27.03.2024 and 28.03.2024 and the replies to the first show-cause notice dated 06.03.2024, shall form part of the record.

(iv) If the petitioner seeks a personal hearing within that period, it shall be given through video-conferencing under Section 144B(6)(viii), with at least five working days' notice.

(v) The petitioner shall strictly follow the timelines fixed here and in any further notice. No extension shall be claimed except on an application made within the time allowed and showing sufficient cause. Any such application shall be decided by a reasoned order.

(vi) The Assessment Unit shall pass a fresh reasoned order dealing with the petitioner's submissions, within the period permitted by law as noted in paragraph 26.

(vii) The authorities may start penalty proceedings afresh, if warranted, after the fresh assessment, in accordance with law.

(viii) Nothing here is an opinion on the merits of any proposed addition, including the applicability of Section 68, Section 56(2)(viib) or Rule

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11UA of the Income-tax Rules, 1962. All contentions of both sides are left open.

29. This judgment rests on the particular facts of this case and must be read in that light. It does not entitle any assessee to an extension as a matter of course, nor does it dilute the duty of assessees to keep to reasonable timelines in faceless assessment proceedings.

30. Pending applications, if any, stand disposed of. There shall be no order as to costs.

(DEEPAK SIBAL)
JUDGE

(SUNISH BINDLISH)
JUDGE

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rps

Whether speaking/reasoned Yes/No
Whether reportable Yes/No

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