



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.15217 OF 2023

Yogesh Mangalsen Behl .. Petitioner

Versus

Union of India & Ors. .. Respondents

UTKARSH
KAKASAHEB
BHALERAO

Digitally signed by
UTKARSH KAKASAHEB
BHALERAO
Date: 2026.01.14
12:26:53 +0530

Mr.Sanket S. Bora a/w Deepak Sharma, Arrchena Shetty, Vidhi K. Punmiya, Amiya R. Das i/b SPCM Legal, Advocates for the Petitioner.

Mr.Vikas T. Khanchandani, Advocate for the Revenue/Respondents.

**CORAM : B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE : JANUARY 13, 2026

P. C.

1. The above Writ Petition seeks to challenge the Assessment Order dated 30th April 2023 passed under Section 143(3) and the Demand Notice issued under Section 156 dated 30th April 2023. Both, the order, as well as the notice are issued under the relevant provisions of the Income Tax Act, 1961.

2. The short ground on which the assessment order is challenged is that it is passed in breach of principles of natural justice. According to the Petitioner, he sought for a personal hearing through Video Conferencing (V.C.) on 27th April 2023 and mentioned the desired date of the V.C. as 28th April 2023. According to the Petitioner, he learn't from the Income Tax Portal that the date for V.C. is fixed for 29th April 2023 at 4.00 p.m. However, no intimation was forwarded to the Petitioner to participate in the V.C. and no V.C. link was also provided to the Petitioner. It is on this short ground that the Petitioner seeks to set aside the impugned Assessment Order and the impugned Demand Notice.

3. There are two affidavits-in-reply filed by the Department. These affidavits seem to suggest that a V.C. link was provided to the Petitioner through e-mail on 28th April 2023 at 9.34 p.m. informing the Petitioner that a hearing would be given through V.C. on 29th April 2023 at 4.00 p.m. However, according to the Petitioner, this e-mail was never received by the Petitioner because it was sent to an e-mail address which was no longer the e-mail address of the Petitioner and which was changed. This has been duly reflected by the Petitioner in the Income Tax Returns filed for subsequent assessment years.

4. Since this was the dispute before us, we asked the learned advocate appearing on behalf of the Revenue to take instructions from Assessing Officer whether he could give a hearing to the Petitioner and thereafter pass a fresh Assessment Order.

5. The learned advocate appearing on behalf of the Revenue, on taking instructions from the concerned Assessing Officer, stated that the Petitioner would be given a personal hearing and thereafter a fresh Assessment Order would be passed.

6. In view of the fair stand taken by the Revenue, we hereby quash and set aside the Assessment Order dated 30th April 2023 passed under Section 143(3) as well as the Demand Notice issued under Section 156 dated 30th April 2023.

7. We now remand the matter back to the Jurisdictional Assessing Officer for passing a fresh order. The Jurisdictional Assessing Officer shall give a personal hearing to the Petitioner and only thereafter pass a reasoned order under Section 143(3). Notice of the personal hearing shall be given by the Jurisdictional Assessing Officer to the

Petitioner on e-mail ID “yogeshbehlo05@gmail.com”. The Petitioner is free to make whatever submissions he wants before the Jurisdictional Assessing Officer. This entire exercise shall be carried out as expeditiously as possible, and in any event within a period of 12 weeks from the date of uploading of this order on the High Court’s website.

8. We may hasten to add that we have not examined the merits of the matter and which shall be decided by the Jurisdictional Officer in accordance with law.

9. The Writ Petition is disposed of in the aforesaid terms. However, there shall be no order as to costs.

10. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]