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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 6415/2022 & CM APPL. 19427/2022

PCJ SECURITIES PRIVATE LIMITED ..... Petitioner  
Through: Dr. Rakesh Gupta, Advocate with  
Mr. Somil Agarwal and Mr. Anshul  
Mittal, Advocates.

versus

INCOME TAX OFFICER,  
WARD 19(1) DELHI & ORS. .... Respondents  
Through: Mr. Sunil Aggarwal, Advocate with  
Mr. Tushar Gupta, Advocate.

**CORAM:**  
**HON'BLE MR. JUSTICE MANMOHAN**  
**HON'BLE MR. JUSTICE DINESH KUMAR SHARMA**

% Date of Decision: 04<sup>th</sup> May, 2022

**CORAM:**  
**HON'BLE MR. JUSTICE MANMOHAN**  
**HON'BLE MR. JUSTICE DINESH KUMAR SHARMA**

**J U D G M E N T**

**MANMOHAN, J (Oral):**

1. Present writ petition has been filed challenging the assessment order dated 30<sup>th</sup> March, 2022 passed by National Faceless Assessment Center, Delhi under Section 147 read with Section 144B of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') and demand notice dated 30<sup>th</sup> March, 2022.
2. On the last date of hearing, learned counsel for the petitioner had

stated that the facts and figures mentioned in the impugned assessment order dated 30<sup>th</sup> March, 2022 do not pertain to the petitioner.

3. Today, learned counsel for the petitioner emphasizes that the petitioner never claimed depreciation of Rs.13,42,354/- in its return of income tax as mentioned in the Show Cause Notice and in the Assessment Order. He states that only a depreciation of Rs.2,50,425/- was claimed by the petitioner. He also states that the demand raised vide demand notice dated 30<sup>th</sup> March, 2022 of Rs.2,32,08,308/- is patently incorrect and has no nexus with the addition made.

4. He further states that the petitioner is assessed at Delhi whereas the Show Cause Notice dated 29<sup>th</sup> March, 2022 and the Assessment Order dated 30<sup>th</sup> March, 2022 mention that Principal Commissioner, Shillong, despite having no jurisdiction, had accorded approval.

5. Mr. Sunil Aggarwal, learned counsel for the respondent-revenue fairly admits that there are errors apparent on the face of the record. He, on instructions, states that the matter be remanded back to the Assessing Officer for *de novo* assessment in accordance with law.

6. Keeping in view the aforesaid concession as well as the fact that the facts and figures mentioned in the impugned order do not pertain to the petitioner, the present matter is allowed and the impugned Assessment Order as well as demand notice dated 30<sup>th</sup> March, 2022 are quashed.

7. If the law permits the respondent-revenue to take further steps in the matter, it shall be at liberty to do so. Needless to state that if and when such steps are taken and if the petitioner has a grievance, it shall be at liberty to take its remedies in accordance with law.

8. This Court is actually surprised that despite an elaborate mechanism

of checks and balances and multiple authorities like (assessment units, verification units, technical units, review units, Regional Faceless Assessment Centres and National Faceless Assessment Centre) being set up under Section 144B of the Act, such glaring mistakes can happen. This Court is also of the view that faceless assessment does not mean that no responsibility can be fixed for passing such an erroneous order.

9. The PCIT, National Faceless Assessment Centre is directed to be more cautious while passing the Assessment Orders and the CBDT is directed to ensure that such glaring mistakes do not occur in the future.

10. Learned counsel for the respondent-revenue is directed to forward a copy of this Order to the Chairman, CBDT and the PCIT, National Faceless Assessment Centre.

**MANMOHAN, J**

**DINESH KUMAR SHARMA, J**

**MAY 4, 2022**

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