

Faceless Assessment Order stayed for non issuance of Draft Assessment Order & Show Cause Notice

In *Aravali Shikshan Avum Anusandhan Sansthan v. National E-Assessment Centre & Others [S.B. Civil Writ Petition No.8256/2021 dated August 4, 2021]*, Aravali Shikshan Avum Anusandhan Sansthan (**"the Petitioner"**), has filed the current writ petition against the order passed by the National Faceless Assessment Center under Section 144-B along with Section 143(3) of the Income Tax Act, 1961 (**"the IT Act"**) imposing Additional Demand and well as Penalty under Section 270 A of the IT Act.

The Petitioner contends that in order to bring the case under Section 144-B, a draft assessment as well as a Show Cause Notice (**"SCN"**) is to be served. However, none of the mentioned requirements were met and no opportunity of hearing was provided to the Petitioner for the same.

The Hon'ble High Court of Rajasthan, the bench of Jaipur observed *"Taking into consideration the assessment order dated 21.04.2021, the contentions of learned counsel for the petitioner prima facie appears to be correct accordingly. In the meanwhile, the effect and operation of the assessment order dated 21.04.2021 shall remain stayed."*

Further, issued the notice to National E-Assessment Centre (**"the Respondent"**) following a stay application to be returnable within 6 weeks.

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