



## **Relief to an Assessee due to Narrow timeline and dysfunctional e-portal**

The petitioner company i.e. Mobikwik sought relief from the Hon'ble Delhi High Court against the notices served under Section 143(2) and 142(1) of the Income Tax Act, 1961, wherein the Respondent Department asked for information, which was to be supplied within the specified time frame.

The contentions of the counsel for the petitioner company primarily was that the failure to comply with the notices were due to the dysfunctional e-filing portal of the respondent department during the time period as specified under the notices.

The learned division bench of the Hon'ble Delhi High Court, comprising of Hon'ble Mr. Justice Rajiv Shakhder and Hon'ble Mr. Justice Talwant Singh, allowed the petition and set-aside the assessment order on the grounds that the time frame provided in the notices were too narrow and also, the e-portal of the respondent department was not functional during the operation of the impugned notices. The Hon'ble Court further clarified that the respondent department shall be at liberty to continue the assessment proceedings, as before the date of issuance of show cause notice to the petitioner and also call for further information, if necessitated.

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<sup>1</sup> Majesty legal is law firm and aim of the present article is to provide recent updates in the legal world. The opinions presented in the article are personal in nature and not to be deemed as legal advice.