



## **FACELESS ASSESSEMENT SCHEME**

### **Assessment Order quashed due to Non-Compliance under Section 144B of IT Act**

The Hon'ble Delhi High Court in ***Javin Constructions Private Limited v National Faceless Assessment Centre***<sup>1</sup>, has granted relief to an assessee by setting aside the assessment order, notice of demand, show cause notice for imposition of penalty under Section 274 read with Section 271AAC(1) and penalty under Section 274 read with Section 270A of the Income Tax Act, 1961.

The Hon'ble Court observed that the Respondent Department failed to comply with the mandatory procedure of issuance of show cause notice as well as the draft assessment order was issued to the assessee and such non-compliance by the Respondent Department is violation of the principles of natural justice and also the procedure prescribed under Section 144B(1)(xvi)(b) of the Act and "Faceless Assessment Scheme".

The order passed by the Hon'ble Court is a relief to assesses, wherein the Authorities act arbitrarily and unlawfully by not complying with the statutory requirement or mandatory requirements provided under a scheme, violating the statutory provisions as well as the principles of natural justice.

#### ■ **TEAM MAJESTY LEGAL**<sup>2</sup>

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<sup>1</sup> WP (C) 7896-2021

<sup>2</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.