



The Hon'ble High court of Kerala held that the assessee being non-resident, the assessment order passed under section 147 of the Income-tax Act against the assessee is not sustainable, in case the procedures given under section 144C of the Act are not followed.

Gigy Antony [TS-66-HC-2023(KER)]

Kerala, February 08, 2023

In the instant case, the assessee was a non-resident individual who filed a writ petition against the order passed under section 147 of the Act because no draft of the order has been sent to the assessee before passing the final order which is the mandatory requirement under section 144C of the Act, In the assessee is a non-resident individual.

The Hon'ble High Court Held that: -

- The provision of section 144C of the Act which requires the assessing officer to send the draft assessment order to the non-resident assessee is mandatory in nature.
- And in case, violation of the mandatory provisions under section 144C of the Act the assessment order is not sustainable in the law
- Hence the Hon'ble court quashed the assessment Order.

**Section 147 of the act provides for the reopening of the assessment proceeding.*

