



The Hon'ble Calcutta High Court held that the SOP (standard operation procedure) for Faceless Assessment are not mere formality hence notice issued without compliance of the SOP should be quashed.

Indu Goenka [TS-128-HC-2023(CAL)]

Kolkata, March 21, 2023

In the present case, the assessee filed the writ petition before the Hon'ble High court on the grounds that the assessment order is completely against the principles of natural justice and all the formalities that must be followed as per the Standard Operating Procedure (SOP) for faceless assessment orders have been not followed in the present case. The writ petition was dismissed by the learned Single Judge Bench and on an appeal before division bench.

The Hon'ble High court held that: -

- The impugned assessment order is a classic example of how an assessment should not be made.
- The assessing officer has reduced the procedure to an empty formality. This leaves us with no other option except to quash the assessment order.
- In the result, the appeal, the assessment order dated 20th December 2022 is quashed.

