

Order passed at the time when Income Tax Portal was dysfunctional, Assessment Order was set Aside

2021 (7) TMI 427 - Delhi High Court in One Mobikwik Systems Private Limited Versus Deputy Commissioner Of Income Tax

Facts

A show cause notice was served on the petitioner, on 11.06.2021, Petitioner was, however, given time only till 11:00 A.M. on 14.06.2021 and even on 15.06.2021, when the impugned assessment order was passed, the e-filing portal was dysfunctional

Held

1. The timeframe set out in the show cause notice dated 11.06.2021 was extremely narrow, and
2. That the e-filing portal was dysfunctional –

These are good enough reasons for us, to set aside the impugned assessment order