

**Assessee can't insist for physical hearing as same isn't permissible
under faceless assessment scheme: HC**

**Facts of the Case : Gurumukh Ahuja v. Income-tax Department - [2022]
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Assessee was an individual and regular income tax assessee. He received notice by which he was called upon to provide details pertaining to his business activities.

The assessee submitted all the information called for and also demanded the opportunity of a personal hearing before the issuance of the final order. However, Assessing Officer (AO) passed the final order without giving the opportunity of personal hearing to the assessee. AO issued notice of demand and notice of penalty as well.

Assessee challenged the assessment order by filing writ petition before the Madhya Pradesh High Court.

Decision of the case:

- The High Court stated that the opportunity for a personal hearing is provided under section 144B(7)(vii), however, it does not postulate that hearing should be 'physical'. A perusal of notices issued to the assessee makes it clear that by virtue of the Faceless Assessment Scheme, there was no provision for physical hearing and physical hearing was not permissible.
- The assessee was well advised by the AO to take recourse to the virtual mode of hearing through the guidelines relating to the Faceless Assessment Scheme. However, the assessee didn't opt for it and still kept on insisting on physical hearing.
- Accordingly, since the request for personal hearing made by the assessee was misconceived as Section 144B(7)(vii) does not postulate a physical hearing, the writ petition filed by him was to be dismissed.