



Moti B. Totlani

That where Assessing Officer issued statutory show cause notices to assessee at e-mail address which was not in use, impugned best judgment assessment order deserved to be set aside. (Bengal & Assam Company Ltd. v. National Faceless Assessment Centre - 154 taxmann. com 130 (Delhi) dt. JULY 4, 2023) That where assessee sought refund of a large amount, refusing to condone delay could result in a meritorious matter being thrown out at very threshold and cause of justice being defeated and therefore Board was directed to consider prayer for condonation of delay in proper perspective. (R.K. Madhani Prakash Engineers J V v. Union of India - 154 taxmann.com 16 (Bombay) dt. JULY 18, 2023) That where Assistant Commissioner while issuing notice under section 148 had obtained sanction from specified auth.....