

**IN THE HIGH COURT OF MADHYA PRADESH  
AT JABALPUR  
WP No. 15385 of 2024**

(DEEPAK KUMAR AHUJA Vs CENTRAL BOARD OF DIRECT TAXES AND OTHERS)

**Dated : 31-05-2024**

*Shri Sapan Usrethe - Advocate for the petitioner.*

*Shri Siddharth Sharma - Advocate (through V.C.) with Shri Mayank Upadhyay - Advocate for the respondent.*

Shri Usrethe, learned counsel submits that as per Section 151-A of the Income Tax Act, 1961, there is a provision for faceless assessments so to impart greater efficiency, transparency and accountability, but Annx.P/1 to Annx.P/3, have been issued in violation of this provision of faceless assessments and reassessment has been made by the jurisdictional assessing officer, whereas, it should have been made by the National Faceless Assessment Center.

Shri Siddharth Sharma, learned counsel prays for and is granted four weeks' time to file reply.

In the meanwhile, it is directed that no final orders will be passed on Annx.P/2 and Annx.P/3.

List this case in the week commencing 01.07.2024, along with Writ Petition Nos.11044/2024 and 14537/2024.

Certified copy today.

(VIVEK AGARWAL)  
JUDGE  
DPS

(DEVNARAYAN MISHRA)  
JUDGE