

## Assessee's failure to respond to notices due to husband's illness - matter to be remanded: HC

**Summary – The High Court of Bombay in a recent case of Daxa Bipin Dedhia, (the Assessee) held that Assessee's failure to respond to notices due to husband's illness requires that the matter should be remanded**

### Facts

- The assessee had not filed her return of income since she believed she had no taxable income. The Assessing Officer, issued notices to file the return but assessee could not respond to such notices because of her husband's illness.
- The Assessing Officer passed the *ex parte* assessment order.
- The assessee filed revision petition before the Commissioner explaining reasons for non-appearance before the Assessing Officer.
- On writ petition to the High Court:

### Held

- The HC held that in view of the confusion about service of notices and the reasons cited by assessee for husband's illness, the Commissioner should examine her Revision Petition on merits.
- The impugned order passed by the Commissioner is set aside. The Commissioner is requested to examine the Revision Petition on merits.