



51

% 14.12.2009

Present : Mr. Salil Kapoor, Advocate with Mr. Sanat Kapoor and
Ms. Swati Gupta, Advocates for the Petitioner.
Ms. P.L. Bansal, Advocate for the Respondent.

+ **CM 15614/2009 (Exemption)**

* Allowed subject to all just exceptions.

Application is disposed of.

W.P.(C) 13811/2009

In this writ petition the Petitioner has challenged validity of interest issued to the Petitioner under Section 148 of the Income Tax Act.

Mr. Kapoor, however, informs that the assessment order has since been passed. In view of this, it would be appropriate for the Petitioner to challenge the assessment order by filing appeal before the CIT (A) and in that appeal the Petitioner would be at liberty to take the plea that the notice under Section 148 was not warranting.

With these observations, the writ petition is dismissed as withdrawn.

Handwritten signature of A.K. Sikri in black ink.

A.K. SIKRI, J.

Handwritten signature of Siddharth Mridul in black ink.

SIDDHARTH MRIDUL, J.

DECEMBER 14, 2009

dn