



30.

% 17.10.2011

Present: Mr. Kannan Kapur for the petitioner.

Mr. Sanjeev Sabharwal for the respondent.

+ **CM No. 17043/2011 in W.P. (C) No. 7536/2011**

*

Exemption application is allowed, subject to all just exceptions.

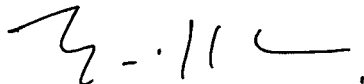
W.P. (C) No. 7536/2011

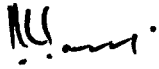
The present petition is directed against the notice dated 19th September, 2011. The said notice records the prima facie opinion formed by the Assessing Officer who has asked the assessee to furnish comments. It will not be proper and correct to interfere and interdict the assessment proceedings. The objections raised by the petitioner in the writ petition can be raised before the Assessing Officer, who is competent to adjudicate upon and decide the said aspects. What can be



relied upon, relevancy and the weight attached ^{are :-} as issues that can be examined and dealt with by the Assessing Officer. At this stage, we do not feel any need to stall and interfere with the assessment proceedings.

The writ petition is dismissed. It is clarified that this Court has not expressed any opinion on merits.


SANJIV KHANNA, J.


R.V. EASWAR, J.

OCTOBER 17, 2011
VKR