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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 5950/2015**

SALONI NARANG

..... Petitioner

Through: Mr. Bharat Beriwal, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-15,

..... Respondent

Through: Mr. Suruchi Aggarwal, Senior
Standing Counsel with Mr. Abhishek
Sharma, Advocate.

WITH

+ **W.P.(C) 5951/2015**

SALONI NARANG

..... Petitioner

Through: Mr. Bharat Beriwal, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-15,

..... Respondent

Through: Mr. Suruchi Aggarwal, Senior
Standing Counsel with Mr. Abhishek
Sharma, Advocate.



WITH

+ W.P.(C) 5952/2015

SALONI NARANG

..... Petitioner

Through: Mr. Bharat Beriwal, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-15,

..... Respondent

Through: Mr. Suruchi Aggarwal, Senior
Standing Counsel with Mr. Abhishek
Sharma, Advocate.

WITH

+ W.P.(C) 5953/2015

SALONI NARANG

..... Petitioner

Through: Mr. Bharat Beriwal, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-15,

..... Respondent

Through: Mr. Suruchi Aggarwal, Senior
Standing Counsel with Mr. Abhishek
Sharma, Advocate.

WITH



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W.P.(C) 5954/2015

SALONI NARANG

..... Petitioner

Through: Mr. Bharat Beriwal, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-15,

..... Respondent

Through: Mr. Suruchi Aggarwal, Senior
Standing Counsel with Mr. Abhishek
Sharma, Advocate.**WITH**

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W.P.(C) 5955/2015

SALONI NARANG

..... Petitioner

Through: Mr. Bharat Beriwal, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-15,

..... Respondent

Through: Mr. Suruchi Aggarwal, Senior
Standing Counsel with Mr. Abhishek
Sharma, Advocate.**AND**

+

W.P.(C) 5956/2015

HARSHIT TRIPATHI

..... Petitioner

Through: Mr. Bharat Beriwal, Advocate.



versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-15,

..... Respondent

Through: Mr. Suruchi Aggarwal, Senior
Standing Counsel with Mr. Abhishek
Sharma, Advocate.

CORAM:
HON'BLE DR. JUSTICE S.MURALIDHAR
HON'BLE MR. JUSTICE I.S.MEHTA

ORDER

% **10.06.2015**

**CM APPL Nos. 10783/2015, 10785/2015, 10787/2015, 10789/2015,
10791/2015, 10793/2015 & 10795/2015**

1. Exemptions allowed subject to all just exemptions.

2. The applications stand disposed of.

W.P.(C) 5950/2015 & CM APPL 10782/2015 (for stay)

W.P.(C) 5951/2015 & CM APPL 10784/2015 (for stay)

W.P.(C) 5952/2015 & CM APPL 10786/2015 (for stay)

W.P.(C) 5953/2015 & CM APPL 10788/2015 (for stay)

W.P.(C) 5954/2015 & CM APPL 10790/2015 (for stay)

W.P.(C) 5955/2015 & CM APPL 10792/2015 (for stay)

W.P.(C) 5956/2015 & CM APPL 10794/2015 (for stay)

3. The prayer in these writ petitions under Articles 226 and 227 of
the Constitution of India is that the Court should stay the operation of



two notices dated 05th March, 2014 and 14th May, 2014 issued by the Respondent under Section 271 (1) (c) of the Income Tax Act, 1961 ('Act') in relation to Assessment year 2007-08 till 2011-2012 till the disposal of the first appeals preferred by the Petitioner against the Assessment Orders for those years, which are pending before the Commissioner of Income Tax (Appeals)- XXVI, New Delhi.

4. At the outset, the Court put a query to learned counsel for the Petitioner, whether in respect of an order passed against the Petitioner pursuant to the impugned notices, the Petitioner would have a statutory remedy of appeal under the Act? Learned counsel for the Petitioner answered in affirmative but insisted that the Petitioner has a right to file a writ petition to challenge the impugned notices.

5. The Court is not persuaded to interfere in the matter at this stage when only notices have been issued to the Petitioner pursuant to the statutory powers of the Respondents. In other words, there is no statutory bar to penalty proceedings being initiated against the Petitioner. In the event any adverse order is passed against the Petitioner, she can avail the remedies available to her under the Act in



accordance with law, urging all the grounds that may be available to her, including those raised in the present petitions.

6. The petitions and the applications are accordingly dismissed.

A handwritten signature in black ink, appearing to be 'S. Muralidhar', written in a cursive style.

S.MURALIDHAR
(Vacation Judge)

A handwritten signature in black ink, appearing to be 'I. S. Mehta', written in a cursive style.

I.S.MEHTA
(Vacation Judge)

JUNE 10, 2015/gb