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

+ **ITA 798/2023 & CM No.66371/2023**

ANUJ SOOD

..... Appellant

Through: Mr Rajiv Saxena, Ms Nihaarika
Jauhari and Mr Shyam Sundar, Adv.

versus

PCIT (CENTRAL-1), NEW DELHI & ANR. Respondents

Through: Mr Aseem Chawla, Sr Standing
Counsel with Ms Pratishta
Chaudhary, Ms Nivedita and Mr
Aditya Gupta, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **20.12.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

CM No.66371/2023

1. Allowed, subject to the appellant filing legible copies of the annexures, at least three days before the next date of hearing.

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2. This appeal concerns Assessment Year (AY) 2018-19.

3. *Via* the instant appeal, the appellant/assessee seeks to assail the order dated 24.07.2023, passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].

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4. For the moment, we are inclined to issue notice only vis-à-vis proposed question (a) which is extracted hereafter:

“(a) *Whether the Hon’ble ITAT has erred both in law and facts for not considering that the Assessment Order is void ab initio as the same is issued without the Document Identification Number, which is a clear contravention to CBDT Circular No. 12/2019 dated 14th August, 2019?*”

5. Accordingly, issue notice vis-à-vis the above-mentioned proposed question (a).

5.1 Mr Aseem Chawla, learned senior standing counsel, accepts notice on behalf of the respondents/revenue.

6. List the matter on 07.03.2024.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 20, 2023

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[Click here to check corrigendum, if any](#)