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

+ **W.P.(C) 6424/2023 & CM APPL.25305/2023**

**GIRISH AHUJA**

.....Petitioner

Through: Ms Bharti Sharma & Mr Ujjawal Jain,  
Advs.

versus

**INCOME TAX OFFICER, WARD 49(1), NEW DELHI & ANR.**

..... Respondents

Through: Mr Shailendra Singh, Sr Standing  
Counsel.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**ORDER**

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**16.05.2023**

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

**CM No. 25305/2023**

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

**W.P.(C) 6424/2023**

2. This writ petition concerns Assessment Year (AY) 2013-14.

3. The record shows, that the initial notice issued to the petitioner under Section 148 of the Income Tax Act, 1961 [in short, "Act"] is dated 08.06.2021.

4. Mr Ujjawal Jain, who appears on behalf of petitioner, says that apart from anything else, the reassessment proceedings triggered against the petitioner are time-barred.

4.1 It is also Mr Gulati's contention, that this very issue is being considered by the Court in several matters, including W.P.(C) No. 262/2023, titled *Aadhar Tours and Travels Pvt. Ltd. v. Union of India & Ors.*



5. Accordingly, issue notice.

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

6. Counter-affidavit will be filed within the next six weeks.

6.1 Rejoinder thereto, if any, will be filed at least five days before the next date of hearing.

7. List the matter on 02.08.2023.

8. Although we have issued notice in the writ petition, the Assessing Officer will have liberty to continue with the reassessment proceedings. However, if an order is passed, which is adverse to the interests of the petitioner, the same shall not be given effect to, till further directions of the Court.

9. Parties will act based on the digitally signed copy of the order.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**MAY 16, 2023/R.Y**

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