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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
15.
+ **W.P.(C) 2132/2016**

ANJANEY STEELS PVT. LTD. ..... Petitioner
Through: Mr. Arvind Kumar, Advocate.

versus

INCOME TAX OFFICER, WARD 2(4) NEW DELHI
& ANR. ..... Respondents
Through: Mr. P. Roy Chaudhuri, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **11.03.2016**

CM No. 9151/2016 (for exemption)

1. Exemption allowed subject to all just exceptions.

2. The application is disposed of.

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3. This is a writ petition seeking quashing of a notice issued to the Petitioner on 27th March 2015 under Section 148 of the Income Tax Act, 1961 ('Act') reopening the assessment for Assessment Year ('AY') 2008-09. Although no specific prayer is made in this regard, the Petitioner is also aggrieved by the order dated 16th February 2016 passed by the Income Tax Officer, Ward-2(4) rejecting the objections raised by the Petitioner.

4. There are three grounds on which the notice was sought to be assailed. The first is that the notice was issued at a wrong address and that there was no actual service of notice on the Petitioner. The second is that the authority which gave approval under Section 151 (2) of the Act did so mechanically. The third ground, on merits, is that there were no valid reasons for reopening the assessment which was based entirely on the statement made by one Mr. Shyam Shankar Gupta during the course of his assessment for AY 2009-10 and the order passed by the Assistant Commissioner of Income Tax, Central Circle-11 in those proceedings.

5. Having heard learned counsel for the Petitioner at some length, the Court is of the view that the above grounds do not merit consideration by the Court at this stage in the exercise of its writ jurisdiction. It would be appropriate for the AO to examine each of these grounds in accordance with law.

6. The writ petition is accordingly dismissed.

S. MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 11, 2016
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