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

\+ W.P.(C) 9089/2016, C.M. APPL.36818/2016

ROLAX AUTO PVT. LTD ..... Petitioner
Through : Sh. Rajesh Mahna, Sh. Manu. K. Giri, Sh. R. Roy and Sh. Rohit, Advocates.

versus

INCOME TAX OFFICER, WARD 21(4) ..... Respondent
Through : Sh. Sanjay Kumar, Jr. Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

O R D E R

% **03.10.2016**

The petitioner raises disputed question of fact as to the service of reassessment order under Section 148 of the Income Tax Act, 1961. The mainstay of the petitioner's argument is that despite its knowledge about the change of address, the notice under Section 148 was served and affixed at the old address.

This Court is of the opinion that the dispute relates to a contentious issue, as to the determination of facts and would be best left to be dealt with by the appropriate forum, i.e. the Commissioner of Income Tax (CIT).

Sh. Rajesh Mahna, learned counsel seeks liberty to withdraw the writ petition and avail of the appropriate remedy.

Liberty granted. In case there is a delay in filing of the appeal, provided the assessee approaches the CIT within three weeks, the appeal shall be entertained and dealt with and decided on its merits (and not on the issue of limitation). The present petition is according dismissed as withdrawn in the above terms.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

OCTOBER 03, 2016
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