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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 11788/2016

ANAND PERSHAD JAISWAL

..... Petitioner

Through: Mr. Rohit Jain with Mr. Aniket D. Agrawal
& Ms. Amisha Bejroi, Advocates.

versus

DIRECTOR OF INCOME TAX (INV.)-II & ANR. Respondents

Through: Mr. Asheesh Jain, Senior Standing Counsel
with Mr. Tarun Kumar, ADIT(Inv.)-6(2),
Income Tax Department.

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH**

ORDER

16.10.2017

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1. Having perused the satisfaction note produced before the Court in a sealed cover, this Court is not prepared at this stage to conclude that the assumption of jurisdiction under Section 132 read with Section 153A of the Income Tax Act, 1961 in the case of the Petitioner was erroneous. However, it would be open to the petitioner to urge this plea in the assessment proceedings and it will be dealt with by the Assessing Officer, independent of the above observations.
2. The writ petition is disposed of. The interim order stands vacated.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

OCTOBER 16, 2017//srb