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

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\+ **W.P.(C) 8246/2019**

ADITI INFRABUILD & SERVICES LTD. ..... Petitioner

Through: Mr N.P. Sahni and Mr R. Sinha, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1 (2) & ANR. ..... Respondents

Through: Mr Deepak Anand, Senior Standing Counsel for Mr Zoheb Hossain, Senior Standing Counsel for Revenue

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **31.07.2019**

CM 34235/2019 (exemption)

1. Allowed, subject to all just exceptions.

W.P.(C) 8246/2019 & CM 34234/2019 (stay)

2.The challenge in this petition is to the reopening of the Petitioner's assessment for Assessment Year ('AY') 2012-13 by the impugned notice dated 27th March, 2019 issued under Section 148 of the Income Tax Act, 1961 ('Act'). The Petitioner has also challenged the order dated 3rd July, 2019, passed by the Assistant Commissioner of Income Tax, Circle-I (2), New Delhi, rejecting the Petitioner's objections to the reopening of the case.

3. Having heard the learned counsel for the Petitioner at some length, the Court is not persuaded that at this stage the impugned notice and the order rejecting the objections require to be interfered with. However, it is clarified that all the points urged by the Petitioner in the present writ petition are left

open to be urged before the Assessing Officer ('AO') in the reassessment proceedings. Any request by the Petitioner for inspection of the file or copies of documents will be considered by the AO in accordance with law. It is made clear that no observation in this order should be construed as an expression on the merits of the contentions of the parties.

4. The petition is disposed of in the above temrs. Pending application is also disposed of. No costs.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 31, 2019
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