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

\+ **W.P. (C) 9019/2019**

INDIAN CLOTHING LEAGUE PRIVATE LIMITED..... Petitioner

Through: Mr.Prakash Kumar with Mr.Rupinder K.Aggarwal, Advocates.

versus

INCOME TAX OFFICER & ANR. ..... Respondents

Through: Mr.Ajit Sharma, Sr. Standing Counsel with Ms.Adiba Mujahid and Ms.Priya Sarkar, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **21.08.2019**

CM APPL. 37256/2019 (exemption)

1. Allowed, subject to all just exceptions.

W.P.(C) 9019/2019 and CM APPL. 37255/2019 (stay)

2. The point urged in the present petition [which the Petitioner states that it learnt only pursuant to an application before the Assessing Officer ('AO')] is that no notice was issued to the Petitioner under Section 143(2) Income Tax Act, 1961 ('Act') before passing the impugned assessment order dated 30th December 2018 and therefore, the said order is without jurisdiction.

3. Admittedly, the Petitioner has already filed an appeal before the

Commissioner of Income Tax (Appeals) [CIT (A)] against the aforementioned assessment order. The appeal is stated to be pending. Accordingly, the Court permits the Petitioner to raise the above plea in the pending appeal before the CIT (A) which will then be dealt with by the CIT(A) on merits in accordance with law by passing a reasoned order.

4. Considering that the appeal before the CIT (A) is pending for some time now the Court requests the CIT(A) to dispose of the said appeal not later than three months from the date of receipt of the present order. Barring the above direction the Court is not inclined to entertain the other prayers in the present petition and it is disposed of as such.

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 21, 2019
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