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

Date of Decision: 10.09.2021

+ **W.P.(C) 9101/2021 & CM APPLS. 28343/2021, 30570/2021**

MS. SEEMA SETH

..... Petitioner

Through Mr.Rupesh Kumar, Ms. Neelam
Sharma, Ms. Pankhuri
Shrivastava, Mr. Pravesh
Bahuguna, Mr. Alekshendra
Sharma, Advs.

versus

INCOME TAX OFFICER, WARD 39(4), DELHI & ORS.

..... Respondents

Through Mr.Sanjay Kumar, Sr. SC and
Ms.Esha Kadian, Jr.SC for
Income Tax Deptt. with
Mr.Himanshu Adv.
Mr.Aman Malik, SPCGC for
R-3&5.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

NAVIN CHAWLA, J. (Oral)

1. The present petition has been filed by the petitioner challenging the notice dated 30.03.2019 issued to the petitioner under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') for the assessment year 2014-15. The petitioner further prays for quashing

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of all the subsequent proceedings initiated against the petitioner pursuant to the above notice.

2. Apart from contending that the impugned notice is beyond the period of limitation prescribed under Section 153(2) of the Act, it was also the case of the petitioner that the petitioner has not been served with the assessment order dated 12.12.2019 purportedly passed by the Assessing Officer against the petitioner under Section 143(3) read with Section 147 of the Act.

3. The petition was first listed before this Court on 27.08.2021 when the learned counsel for the respondents who appeared on advance notice screen shared the Assessment Order dated 12.12.2019 passed against the petitioner. He claimed that the said notice had been sent to the petitioner by way of speed post. The learned counsel for the respondents further produced the notice of demand under Section 156 of the Act dated 12.12.2019 as also a notice under Section 274 read with Section 271 (1)(b) of the Act dated 18.12.2019 issued against the petitioner.

4. On receipt of the above documents, the learned counsel for the petitioner has now filed an application being CM APPL. No.30570/2021 seeking permission to place additional documents on record. In the application, it is contended by the learned counsel for the petitioner that the consignment number by which the assessment order is claimed to have been sent to the petitioner could not be verified from the website of the Department of Post. It is further contented that while the entire proceedings were conducted in form of 'E-proceedings', it is not discernable why the assessment order was

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sent through speed post, while no copy thereof was uploaded on the portal of the Income Tax Department.

5. The learned counsel for the petitioner submits that there is a doubt on the date when the assessment order was passed and the same has been ante-dated. He submits that the assessment order would be clearly barred by limitation.

6. In our opinion, as the issues raised by the petitioner involve adjudication of the disputed questions of fact, they can be best agitated in the form of an appeal provided under the Act.

7. As noted hereinabove, the primary grievance of the petitioner was that the demand was being raised against the petitioner without supplying her a copy of the assessment order. The same, however, now stand supplied to the petitioner.

8. In view of the above, the present petition as well as pending applications are dismissed granting liberty to the petitioner to avail of her statutory remedies against the assessment order, if so advised.

9. It is made clear that we have not expressed any opinion on the merit of the claims raised by either party in the present petition.

10. There shall be no order as to costs.

NAVIN CHAWLA, J

MANMOHAN, J

SEPTEMBER 10, 2021

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