$~120

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

\+ W.P.(C) 6670/2022 & CM APPLs.20240-20241/2022

VEENA MADAN ..... Petitioner

Through: Mr. Manuj Sabharwal, Advocate.

versus

INCOME-TAX OFFICER, WARD 28(2) & ANR. ..... Respondents

Through: Mr. Shailendra Singh, Advocate.

% Date of Decision: 27th April, 2022

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

JUDGMENT

MANMOHAN, J (Oral):

1. Present Writ Petition has been filed challenging the assessment order dated 7th December, 2019 passed under Section 147 read with 144 of the Income Tax Act, 1961 (for short 'Act'), the penalty orders dated 15th March, 2022 passed under Section 271(1)(c), 271(1)(b) and 271F of the Act for the Assessment Year 2012-13.

2. A perusal of the paper book reveals that petitioner has already filed an appeal before the CIT(A) challenging the impugned assessment order. Consequently, this Court is not inclined to interfere with the impugned assessment order in the writ jurisdiction.

3. Since the time period for filing the appeal to challenge the penalty

orders has expired, this Court permits the petitioner to file an appeal before the appellate authority challenging the penalty orders within two weeks. In the event, the said appeal is filed within two weeks, the same shall not be dismissed on the ground of limitation.

4. The Commissioner of Income Tax (Appeal) is directed to decide the appeals filed by the petitioner as expeditiously as possible preferably within six months.

5. With the aforesaid direction, the present writ petition and application stand disposed of. This Court clarifies that it has not commented on the merits of the controversy. The rights and contentions of all the parties are left open.

MANMOHAN, J

DINESH KUMAR SHARMA, J

APRIL 27, 2022
AS