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

% **Decision delivered on: 27.07.2023**

+ **W.P.(C) 9843/2023**

MOHINDERJIT SINGH KOCHHAR

..... Petitioner

Through: Mr Rajeev Sharma & Dinesh Kumar,
Advs.

versus

UNION OF INDIA & ORS.

..... Respondent

Through: Mr Shailendra Singh, Sr. Standing
Counsel with Ms Dacchita Shahi, Jr.
Standing Counsel.
Mr Manoj Kumar Tyagi, Senior Panel
Counsel for Respondent No.-1/IOI.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

CM No. 37847/2023

1. Allowed, subject to just exceptions.

**W.P.(C) 9843/2023 & CM No.37846/2023 [Application filed on behalf of
the petitioner seeking interim relief].**

2. The petitioner, *inter alia*, seeks to lay a challenge to the assessment order dated 22.05.2023.

3. The record shows that the petitioner had approached this Court by way of a writ action (i.e., W.P (C) 7047/2023) on an earlier occasion, i.e., before the assessment order was passed.

4. This writ petition was dismissed as withdrawn, on 23.05.2023.



5. We are told that the writ petitioner has already preferred an appeal with Commissioner of Income Tax (Appeals), against the assessment order dated 22.05.2023.
6. The petitioner cannot, for more than one reason, sustain this writ petition.
- 6.1 Firstly, the earlier writ petition was dismissed as withdrawn.
- 6.2 Secondly petitioner has already taken recourse to an alternate remedy.
7. The writ petition is, accordingly, closed.
8. The order passed today, however, will not come in the way of the petitioner pursuing his statutory appeal, *albeit* as per law.

(RAJIV SHAKDHER)
JUDGE

(GIRISH KATHPALIA)
JUDGE

JULY 27, 2023/RV

Click here to check corrigendum, if any