



\$~12

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 2689/2024 & CM APPL. 10980/2024**
SACHIN SHARMA Petitioner

Through: None.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
70(1) DELHI & ANR. Respondents

Through: Mr.Aseem Chawla, Sr.SC with
Ms.Pratishtha Chaudhary,
Ms.Nivedita, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINdra KUMAR
KAURAV

ORDER
11.03.2024

%

1. Although Mr. Chawla learned counsel appearing for the respondents is present, none had appeared for the writ petitioner when the matter was called.
2. We take note of our order dated 22 February 2024 and which takes into account the factum of an order under Section 127 of the Income Tax Act, 1961 ["Act"] having been passed transferring the assessment proceedings to the Deputy Commissioner of Income Tax (International Taxation), Circle- Gurgaon.
3. In view of the aforesaid, we dismiss the writ petition with liberty being reserved to the writ petitioner to approach the jurisdictional High Court, if so chosen and advised.

YASHWANT VARMA, J.

PURUSHAINdra KUMAR KAURAV, J.

MARCH 11, 2024/MJ