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

\+ W.P.(C) 3108/2024 & CM APPL. 12776/2024

MRS. SUMITA SIDDHARTHA ..... Petitioner

Through: Mr.Sushil Kumar, Mr.Shrey Chakraborty and Mr.Pragati Singh, Advs.

versus

INCOME TAX OFFICER WARD 14 3 DELHI & ORS. ..... Respondents

Through: Mr. Abhishek Maratha, Sr.SC with Mr. Parth Semwal and Ms. Nupur Sharma, Advs for Revenue.
Mr.Jatin Singh, SPC for UOI.
Mr.Harish Kumar Garg, Adv for R-4.

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\+ W.P.(C) 3132/2024

MRS SUMITA SIDDHARTHA ..... Petitioner

Through: Mr.Sushil Kumar, Mr.Shrey Chakraborty and Mr.Pragati Singh, Advs.

versus

INCOME TAX OFFICER WARD 14 3 DELHI & ORS. ..... Respondents

Through: Mr. Abhishek Maratha, Sr.SC with Mr. Parth Semwal and Ms. Nupur Sharma, Advs for Revenue.
Mr.Harish Kumar Garg, Adv for R-4.

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\+ W.P.(C) 3133/2024

MRS SUMITA SIDDHARTHA ..... Petitioner

Through: Mr.Sushil Kumar, Mr.Shrey Chakraborty and Mr.Pragati Singh, Advs.

versus

INCOME TAX OFFICER WARD 14 3 DELHI & ORS.

..... Respondents

Through: Mr. Abhishek Maratha, Sr.SC with Mr. Parth Semwal and Ms. Nupur Sharma, Advs for Revenue.
Mr.Harish Kumar Garg, Adv for R-4.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **18.03.2024**

1. Having heard learned counsels for parties, we are disinclined to entertain the writ petitions bearing in mind the undisputed fact that the notice under Section 148 of the Income Tax Act, 1961 ["**Act**"] is dated 19 May 2022 and the objections referable to Section 148A(d) of the Act had been disposed of on 26 July 2022 and the writ petitioner has chosen to approach this Court at the fag end of the financial year.

2. We are further informed that the final assessment order has also been drawn and which has been assailed before the Commissioner of Income Tax (Appeals) ["**CIT(A)**"].

3. In view of the aforesaid, we dismiss the writ petitions. We however, accord liberty to the writ petitioner to raise all jurisdictional grounds which are taken in the instant writ petitions, before the CIT(A).

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 18, 2024/MJ