$~4 (SDB)

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

\+ **W.P.(C) 4512/2023**

GDR FINANCE AND LEASING PRIVATE LIMITED .....Petitioner

Through: Mr. Prakash Kumar and Ms. Rashmi Singh, Advs. (M:9811717970)

versus

INCOME TAX OFFICER, WARD 10(1), NEW DELHI .....Respondent

Through: Mr. Abhishek Maratha, Sr. Standing Counsel with Mr. Apoorv Agarwal and Mr. Parth Samwal, Jr. Standing Counsel, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha and Ms. Muskaan Goel, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAVINDER DUDEJA

O R D E R

% 09.05.2025

1. This hearing has been done through hybrid mode.

REVIEW PET.449/2024 in W.P.(C)-4512/2023

2. The present review petition has been filed seeking review of the judgement dated 28th October, 2024.

3. Submission of Mr. Prakash Kumar, ld. Counsel for the Petitioner is that there were nine grounds raised in the writ petition, however, only one of the grounds has been decided, which was common to all the petitions.

4. It is submitted that the other grounds were not pressed at the time of passing of the judgement as he was under impression that depending upon the adjudication of the said ground, the other grounds would be heard. However, it is his submission that the judgment actually decides the writ petition itself

after deciding the one ground, which is set out in paragraph 1.

5. Mr. Apoorv Aggarwal, ld. Counsel for the Respondent submits that the judgment is clear to the effect that only one of the grounds was pressed and at the end, the Court clarified as under:

> *"1. This batch of writ petitions assail the validity of reassessment action initiated under Section 148 of the Income Tax Act, 1961. Although that action is impugned on various grounds, learned counsels for the writ petitioners have confined their submissions to the issue of whether a notice issued by the Jurisdictional Assessing Officer would be valid and compliant with the Faceless Scheme of Assessment which had come to be adopted by virtue of Sections 144B and 151A of the Act. We, consequently, restrict the present judgment to the aforesaid issue alone and reserve the right of the writ petitioners to address all other objections which are taken to the commencement of reassessment in independent and appropriate proceedings.*
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> *xxx xxx xxx*
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> *104. We, accordingly and for all the aforesaid reasons find ourselves unable to sustain the challenge as addressed. The contention that the impugned notices are liable be quashed merely on the ground of the same having been issued by the JAO is thus negated.*
> *105. Accordingly, while we dismiss these writ petitions, we clarify that any other objection that the petitioners may have to the initiation of reassessment proceedings would be open to be addressed in independent proceedings."*

6. The Court has heard ld. Counsels for the parties and perused the judgement dated 28th October, 2024.

7. It is clear from the judgement that the Counsels had restricted their

submissions only to one issue, as considered by the Court. If the Petitioner wishes to challenge the re-assessment proceedings on any other grounds, it is free to avail of its remedies in accordance with law. In view of the above the Court is not inclined to interfere with the said judgement.

8. The review petition is disposed of in the above terms.

PRATHIBA M. SINGH, J.

RAVINDER DUDEJA, J.

MAY 9, 2025/*dk/msh*