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

\+ W.P.(C) 5787/2023

TINA ORGANICS PVT. LTD .....Petitioner

Through: Mr. Vibhu Jain, Advocate.

versus

DEPUTY COMMISSIONER OF INCOME CENTRAL CIRCLE – 28 .....Respondent

Through: Mr. Abhishek Maratha, Sr.SC with Mr. Parth Semwal and Ms. Nupur Sharma, Advocates.

46

\+ W.P.(C) 5859/2023

TINA ORGANICS PVT. LTD ....Petitioner

Through: Mr. Vibhu Jain, Advocate.

versus

DEPUTY COMMISSIONER OF INCOME TAX .....Respondent

Through: Mr. Abhishek Maratha, Sr.SC with Mr. Parth Semwal and Ms. Nupur Sharma, Advocates.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

<u>O R D E R</u>

% **12.08.2024**

1. We had in our order of 5 December 2023 taken note of the following disclosures as made by the respondent :

> "1. In the counter affidavit filed by the Respondent, it has been stated that no assessment proceeding has been initiated against the petitioner whose name is Tina

Organics Pvt. Ltd. holding PAN AABCT6410H. It is clarified that the assessment order has been passed against M/s. Tina Organics P Ltd., holding PAN AABCT5824H bearing address C-1/28, Safdarjung Enclave, Delhi-110029.

2. According to us, this clarification should end the controversy. However, learned counsel for the Petitioner states that the assessment order against the different entity was served upon the petitioner. Let the said document be placed on record within two weeks.

3. List on 21st February, 2024."

2. In view of the undisputed fact that the impugned assessment order dated 28 March 2023 passed under Section 153C read with Section 144 of the Income Tax Act, 1961 ['**Act**'] as well as the Section 148 notices stand mapped to PAN AABCT5824H, and which is admittedly not of the writ petitioner, we find no justification to continue the instant writ petition.

3. It shall consequently stand disposed of.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 12, 2024/*mk*