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

\+ W.P.(C) 7119/2022

SANJIWAN SAHNI .....Petitioner

Through: Mr. Rohit Jain & Mr. Aniket D. Agrawal, Advocates

versus

INCOME TAX OFFICER & ANR. .....Respondents

Through: Mr. Vipul Aggarwal, Adv.

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

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

% 31.07.2024

1. Learned counsel for the writ petitioner points out that after the issuance of notice under Section 147 of the Income Tax Act, 1961 [“**Act**”] the petitioner/assessee was also placed on notice in terms of Section 153C of the Act. He submitted that the assessment under the aforenoted provision ultimately came to a close with no additions being made.

2. In any view of the matter and since the Section 153C notice came to be issued subsequently, the regular assessment stood abated and it would be the former assessment which would now prevail.

3. In view of the aforesaid and since nothing further would survive, we dispose of the writ petition.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

JULY 31, 2024/ns