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

\+ W.P.(C) 5319/2024

VIRENDER KUMAR AND SONS JEWELLERS LLP
..... Petitioner

Through: Mr. Shashank Agarwal and Mr. Sahil Sharma, Advs.

versus

OFFICE OF INCOME TAX OFFICE WARD 51(1)
..... Respondent

Through: Ms. Madhavi Shukla, Ms. Priya Sarkar,JSCs and Mr. Sudarshan Roy, Adv for Mr. Shlok Chandra, SSC.

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

O R D E R

% 15.04.2024

1. We find no justification to entertain the writ petition, bearing in mind the undisputed fact that the assessment was centralized pursuant to the powers conferred by Section 127 of the Income Tax Act, 1961 and in terms of the order dated 16 March 2023 passed by the Department.

2. We note that upon commencement of proceedings referable to Section 148, an order referable to Section 148A(d) had also been passed as far back as on 31 March 2023.

3. In view of the aforesaid, while we dismiss the instant writ

petition, we leave all rights and contentions of the writ petitioner open to be addressed in the course of the ongoing assessment proceedings.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 15, 2024/ RW