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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 5353/2024 & CM APPL. 21936/2024 (Stay)
MAHARAJA AGARSAIN BUILDERS PRIVATE LIMITED
..... Petitioner
Through: Ms. Ananya Kapoor, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 26 & ANR. Respondents
Through: Mr. Gaurav Gupta, SSC along
with Shivendra Singh, JSC, Mr.
Yojit Pareek, JSC and Mr.
Namit Gupta, Adv.

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+ W.P.(C) 5354/2024 & CM APPL. 21938/2024 (Stay)
MAHARAJA AGARSAIN BUILDERS PRIVATE LIMITED
..... Petitioner
Through: Ms. Ananya Kapoor, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 26 & ANR. Respondents
Through: Mr. Gaurav Gupta, SSC along
with Shivendra Singh, JSC, Mr.
Yojit Pareek, JSC and Mr.
Namit Gupta, Adv.

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

ORDER
15.04.2024

%

CM APPL. 21937/2024 (Exemption) in W.P.(C) 5353/2024
CM APPL. 21939/2024 (Exemption) in W.P.(C) 5354/2024



Allowed, subject to all just exceptions.

Application is disposed of.

W.P.(C) 5353/2024 & CM APPL. 21936/2024 (Stay)

W.P.(C) 5354/2024 & CM APPL. 21938/2024 (Stay)

1. Undisputedly, the Section 153C notice had been issued on 16 September 2022. We are further informed by Mr. Gupta, learned counsel representing the respondents that subsequently a final assessment order has also come to be framed.
2. In view of the aforesaid, we leave it open to the writ petitioner to pursue the statutory alternative remedies. It shall be open to the writ petitioner to assert that the case otherwise stands covered by our decision rendered in **Principal Commissioner of Income Tax-Central-1 vs. Ojjus Medicare Private Limited** [2024 SCC Online Del 2439].
3. All rights and contentions of respective parties are kept open.
4. The writ petitions stand disposed of on the above terms.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 15, 2024/RW