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

\+ W.P.(C) 5504/2024 & CM APPL. 22629/2024 (Stay)

GAURAV GUPTA PROPRIETOR OF M/S AMBIKA TRADERS ..... Petitioner

Through: Mr. Rajesh Jain and Mr. Rishabh Jain, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE INCOME TAX DEPARTMENT & ANR. ..... Respondents

Through: Mr. Vipul Agrawal, SSC along with Mr. Gibran Naushad and Ms. Sakashi Shairwal, JSCs.

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

O R D E R

% **30.04.2024**

CM APPL. 22630/2024 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 5504/2024 & CM APPL. 22629/2024 (Stay)

1. Undisputedly, the respondents have proceeded to pass a final order of reassessment referable to Section 147 of the Income Tax Act, 1961 [**'Act'**] dated 19 March, 2024. The aforesaid was preceded by the issuance of notices referable to Section 148A(b) dated 21 March 2023 and the passing of an order under Section 148A(d) dated 29 March 2023. The petitioner has chosen to approach this Court only at this stage.

2. In view of the aforesaid and since the writ petitioner has statutory alternative remedies, we find no justification to entertain the writ petition. It shall accordingly stand dismissed with liberty reserved to the writ petitioner to pursue statutory alternative remedies.

3. All rights and contentions of respective parties are kept open.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 30, 2024/RW