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

\+ W.P.(C) 5794/2024

SANJAY JAIN

..... Petitioner

Through: Mr.Vivek Sarin, Ms.Divyanshi Singh, Mr.Akash Gupta and Mr.Satish C Kaushik, Advocates with Mr.Abhishek Jai, CA and petitioner in person.

versus

INCOME TAX OFFICER, WARD 28(1) DELHI AND ORS.

..... Respondents

Through: Mr.Siddhartha Sinha, Sr SC, Ms.Dacchita Shahi, Ms.Anuja Pethia, Jr SC, Mr.Nring Chamwibo Zeliang and Ms.Anu Priya Nisha Minz, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE TARA VITASTA GANJU

O R D E R

% **25.04.2024**

CM APPL. 23970/2024(for Exemption)

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 5794/2024 & CM APPL. 23969/2024

3. The petitioner has filed the present petition, *inter alia*¸ impugning the reassessment order dated 13.03.2024 passed under Sections 144/147/144B of the Income Tax Act, 1961. It is the case of the petitioner that the assessment has been made in the wrong Permanent Account Number, that is

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PAN ACVPJ8030G, which has not been used by the petitioner.

4. The learned counsel appearing on behalf of the petitioner submits that the petitioner had two Permanent Account Numbers and was instructed to use only one Permanent Account Number (PAN AQOPS7275H). Therefore, he has been using only Permanent Account Number.

5. The Assessment order is an appealable order and the petitioner has an alternate efficacious remedy. It also *prima facie* appears that there are disputed questions of law and facts involved in the matter. Accordingly, this Court cannot entertain the present writ petition.

6. The petition stands dismissed. However, it is left open for the petitioner to avail alternative remedies which may be available under law. It is clarified that all rights and contentions of the petitioner are reserved. All pending applications also stand disposed of.

VIBHU BAKHRU, J

TARA VITASTA GANJU, J

APRIL 25, 2024

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Click here to check corrigendum, if any

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