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

+ W.P.(C) 5804/2024 & CM APPL. 23983/2024

PRIUS COMMERCIAL PROJECTS PVT. LTD.Petitioner

Through: Mr. Harsh R. Shah, Advocate.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Aseem Chawla, Sr. Standing Counsel, Ms. Monica Benjamin, Jr. Standing Counsel, Ms. Priya Sarkar, Jr. Standing Counsel and Ms. Pratistha, Adv..

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

% **16.10.2024**

1. The petitioner has filed the present petition, *inter alia*, praying as under:

“i. issue a writ in the nature of Certiorari or any other order or appropriate direction to the Respondent no. 2 to quash the order under section 271(1)(b) of the Act dated 02.11.2018 (Annexure - P 5) and purported notice of demand under section 156 of the Act dated 02.11.2018 for AY 2016-17;

ii. issue a writ in the nature of mandamus or any other order or appropriate direction to the Respondent No.2 to issue modified notice of demand as mandated by section 156A of the Income tax Act, 1961 for AY 2016-17;

iii. issue order(s), direction(s), writ (s), or any other relief(s) as this Hon'ble Court deems fit and proper in the facts and



circumstances of the case and in the interest of justice; and

iv. award Costs of and incidental to this application be paid by the Respondents;”

2. Mr. Chawla, the learned counsel appearing for the Revenue submits that an order under Section 156A of the Act has been passed and, therefore, the petitioner’s grievance does not survive. He also submits that in the event the petitioner has any grievance against that order, the petitioner would be at liberty to approach the concerned Assessing Officer for clarification and, if necessary, for rectification of the said order in accordance with law. Mr. Chawla also submits that the portal shall duly reflect the effect of the order passed under Section 156A of the Act.

3. In view of the above, this Court does not consider it apposite to pass any further order. It is clarified that all rights and contentions of the petitioner with regard to any order passed under Section 156A of the Act are reserved.

4. The petition is disposed of in the aforesaid terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 16, 2024
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[Click here to check corrigendum, if any](#)