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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 8769/2023, CM APPL. 33141/2023 (Interim Relief) &
CM APPL. 46872/2023 (Addl. Document)

RAMA ARORA

..... Petitioner

Through: None.

Versus

THE ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE-28_1 , DELHI & ANR. Respondents

Through: Mr. Gaurav Gupta, Sr. SC with
Mr. Shivendra Singh and Mr.
Puneett Singhal, Jr. SC.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE PURUSHAINdra KUMAR
KAURAV**

ORDER

23.01.2024

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1. The instant writ petition has been preferred seeking the following reliefs:

“(i) Issue a writ in the nature of certiorari, or any other appropriate writ, direction or order, quashing and setting aside the assessment order and the consequent demand of Rs.15,03,59,404 through the Respondent’s notice dated 22.05.2023.

(ii) Issue a writ in the nature of mandamus, or any other appropriate writ, direction or order, thereby directing the Respondent to cease and desist from raising any further demands upon the Petitioner with respect to the said purchase transaction”

2. As is manifest from the above, the petitioner has approached this Court directly against an order of assessment dated 22 May 2023 passed under Section 147 read with Section 144B of the Income Tax Act, 1961 [“Act”] and the consequential demand.

3. A reading of the order passed by the Court on 04 July 2023



would appear to indicate that various contentious issues pertaining to facts were addressed. The petitioner also sought to refer to certain additional documents.

4. In the opinion of this Court, the petitioner has an alternative and effective remedy by way of an appeal. Rather than this Court undertaking the enquiry which is sought and suggested in the writ petition, the aforesaid steps would clearly be suited to be taken before the statutory appellate authority.

5. We accordingly dismiss the writ petition with liberty to the petitioner to pursue the alternative remedy of appeal available under the Act.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

JANUARY 23, 2024/p

Later on, Dr. Manas Shankar Ray, learned counsel for the petitioner appeared and was apprised of this order.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

JANUARY 23, 2024/p