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

\+ W.P.(C) 8920/2023 & CM APPL 33765/2023

THE DELHI STATE NEWS PAPERS EMPLOYEES FEDERATION C G H S LIMITED ..... Petitioner

Through: Counsel (appearance not given)

versus

UNION OF INDIA THROUGH SECRETARY DEPARTMENT OF REVENUE & ORS. ..... Respondents

Through: Mr. Akash Vajpai, Sr. Panel Counsel for UOI
Mr. Sunil Agarwal, Sr. Standing Counsel alongwith Mr. Shivansh B. Pandeya and Mr. Utkarsh Tiwari, Advocates

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

<u>O R D E R</u>

% **04.03.2024**

1. This writ petition has been preferred seeking the following reliefs:-

> "(a) Pass an appropriate order issuing a writ of certiorari or any other writ/order/direction quashing the notice dated 18.05.2022 issued under Section 148A(b), the order dated 29.06.2022 under Section 148A(d) and the notice dated 29.06.2022 issued under section 148 for A.Y. 13–14 issued by the Respondent No. 1 in the case of the Petitioner;
>
> (b) Pass an appropriate order issuing a writ of certiorari or any other writ/order/direction quashing the assessment order 29.06.2022 under section 147 read with section 144B of the IT Act relating to A.Y. 13–14 passed by the Respondent No.1 in the case of the Petitioner;

(c) Pass an appropriate order issuing a writ of mandamus or any other writ/order/direction directing the Respondents to examine the explanation offered by the Co-operative Society after conducting proper enquiry and for this purpose set aside the Impugned order dated 29-06-22.

(d) Pass an appropriate order issuing a writ of mandamus or any other writ / order / direction directing the Respondents to refrain from proceeding with the consequential proceedings, including recovery of the demand, in the case of the Petitioner in consequence of the notice and order sought to be quashed in the relief (a); and

(e) Pass such other and further orders that this Hon'ble Court may deem fit and proper an in the present circumstances.”

2. However, and as would be evident from the record itself that a final order of assessment dated 29 May 2023 came to be drawn upon conclusion of the proceedings under Section 148 of the Income Tax Act, 1961.

3. In that view of the matter, we find no justification to entertain the instant writ petition. Consequently, the same is dismissed with liberty reserved to the writ petitioner to adopt such appropriate remedies as may otherwise be permissible in law. All rights and contentions of the respective parties are left open.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 4, 2024

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