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

\+ W.P.(C) 6540/2024

ASHU CHOPRA ..... Petitioner

Through: Mr. M.S. Bammi, Adv.

versus

UNION OF INDIA AND OTHERS ..... Respondents

Through: Mr. Shashank Dewan, SPC with Ms. Harshita Gupta, Adv for Resp./ UOI.
Mr. Puneet Rai, SSC with Mr. Ashvini Kumar & Mr. Rishabh Nangia, Advs.

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

O R D E R

% **15.05.2024**

CM APPL. 27286/2024 (Ex.)

1. Allowed subject to just exceptions.

2. Application stands disposed of.

W.P.(C) 6540/2024 & CM APPL. 27285/2024 (Stay)

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

> "a) Issue a writ of mandamus or any other appropriate writ directing the Respondents No. 1 to 3 to withdraw their initial notice dated 13.02.2024 bearing no. ITBA/AST/F/148(A) (SCA)/2023-24 /1060859781(1) along with its consequential notice dated 22.03.2024 bearing no. ITBA/AST/148_1/2023-24/1063209696(1) all issued under the signature of Respondent no .4 thereby requiring

the petitioner to file her fresh return within stipulated period of 100 Days; and /or

b) Issue a writ of mandamus or any other appropriate writ directing the Respondents No. 1 to 4 to not to take any further or consequential action against the petitioner in continuation of impugned order dated 22.03.2024 bearing no. ITBA/AST/F/148A/2023-24/1063209631(1) and notice dated 22.03.2024 bearing no. ITBA/AST/148.1/2023-24/1063209696(1).

c) Pass any other or further order (s) as this Hon'ble Court may deem fit, just and proper in the given facts and circumstances of the present case."

4. Having heard learned counsel for the writ petitioner, we find that the principal ground on which the reassessment is assailed is a denial of the allegations levelled and the petitioner also denouncing the transactions which are attributed to it.

5. As would be evident from Para 7.1 of the order dated 22 March 2024 under Section 148A(d) of the Income Tax Act, 1961 ["**Act**"], the Assessing Officer ["**AO**"] had come to record the following conclusions:

"**7.1** The assessee has stated that some persons have misused the PAN and other identity proofs and some proceedings before GST department in the year 2022 were closed. However, no documentary proof was provided by the assessee to provide the nature of offence and action taken report of the GST authority. Further, no conclusive document was provided by the assessee indicating the outcome of the FIR/Complaint being lodged with Police. Hence, the claim of the assessee is not found to be conclusive. Further, it is beyond doubt that the above transactions have been undertaken using the PAN of the assessee for the year under consideration, and the assessee has not filed ITR to corroborate the transactions. Hence, the above transactions (as mentioned in the table) remain unexplained."

6. Bearing in mind the disputed issues of fact which are canvassed, we find no justification to entertain the writ petition. The challenge in any event fails to raise any jurisdictional questions which

would justify the invocation of our extraordinary jurisdiction conferred by Article 226 of the Constitution.

7. It shall consequently stand dismissed. This order, however, shall not preclude the writ petitioner from raising all contentions in the ongoing reassessment proceedings.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 15, 2024/kk