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

\+ W.P.(C) 6993/2024 & CM APPL. 29097/2024 (Stay)

SURAJ PRAKASH ARORA .....Petitioner
Through: Ms. Ragini Handa, Adv.

versus

INCOME TAX OFFICER, WARD 61(1),
NEW DELHI & ANR. .....Respondents
Through: Mr. Indruj Singh Rai, SSC with
Mr. Sanjeev Menon, JSC.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

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

% **29.08.2024**

Bearing in mind the undisputed fact that the order under Section 148A(d) of the Income Tax Act, 1961 is dated 5 April 2023, we find no justification to entertain the belated challenge which stands raised.

Accordingly, while we dismiss the writ petition, we leave all rights and contentions of the writ petitioner open to be addressed in the reassessment proceedings.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

AUGUST 29, 2024/kk