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

\+ W.P.(C) 7560/2024 & CM APPL. 31477/2024 (Stay)

MANOJ KUAMR JHA ..... Petitioner

Through: Mr. Anand Shankar and Mr. Amit Kumar, Advocates.

versus

INCOME TAX COMMISSIONER, INCOME TAX DEPARTMENT, DELHI ..... Respondent

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar, SC and Mr. Rishabh Nangia, SC.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE AMIT BANSAL

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

% **24.05.2024**

<u>CM APPL. 31478/2024 (Exemption)</u>

Allowed, subject to all just exceptions.

The application stands disposed.

<u>W.P.(C) 7560/2024 & CM APPL. 31477/2024 (Stay)</u>

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

> "(i) Issue a writ, or direction in the nature of Certiorari setting aside the Impugned show cause dated 31.03.2023 issued under section 148A(b), the impugned order dated 17.04.2023 passed under section 148A(d) of the Act and the impugned notice dated 17.04.2023 issued under Section 148 of the Income-tax Act, 1961 and all subsequent & consequent proceedings thereafter, to the petitioner, for the Assessment Year 2016-17, by the respondent;
>
> (ii) Issue a writ, order or direction in the nature of prohibition thereby restraining respondent from undertaking further assessment proceedings against the petitioner for the Assessment Year 2016-17 during the pendency of the present petition;
>
> (iii) Issue any other writ/order/direction which this Hon'ble Court

> may deem fit and proper in the facts and circumstances of the present case in favour of the Petitioner."

2. As is ex facie evident, the petitioner impugns an order under Section 148A(d) of the Income Tax Act, 1961 [**'Act'**] which was passed as far back as on 17 April 2023. In view of the above and the evident laches, we find no ground to entertain the instant writ petition. It shall consequently stand dismissed.

3. This order, however, shall be without prejudice to all rights and contentions of the writ petitioner being kept open to be agitated in the course of reassessment.

YASHWANT VARMA, J

AMIT BANSAL, J

MAY 24, 2024/RW