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

\+ W.P.(C) 7703/2024

LALITA GOYAL ..... Petitioner

Through: Mr. Mudit Bansal, Advocate

versus

INCOME TAX OFFICER WARD 43 6 DELHI ..... Respondent

Through: Mr. Puneet Rai, Sr. SC with Mr. Ashvini Kumar, Mr. Rishabh Nangia and Mr. Nikhil Jain, Advocates

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

ORDER

% **27.05.2024**

CM APPL 32043/2024 (Exemption)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 7703/2024 and CM APPL 32042/2024 (Stay)

1. Bearing in mind the undisputed fact that the action under Section 148 of the Income Tax Act, 1948 ["**Act**"] was initiated as far back as on 31 March 2023 and has culminated in the passing of a final assessment order, we find no justification to entertain the writ petition or invoke our extraordinary jurisdiction conferred by Article 226 of the Constitution.

2. Since the petitioner has statutory alternative remedies which are undoubtedly efficacious, we dismiss the instant writ petition.

3. This order, however, shall be without prejudice to the rights and contentions of the writ petitioner which shall be open to be addressed in any statutory appeal that may be presented.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 27, 2024
p'ma