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

\+ W.P.(C) 9259/2024 & CM APPL. 37929/2024 (stay)

M/S KOUSHAL CLOTH HOUSE (CLOSED FIRM) .....Petitioner

Through: Mr. Ravi Kant Chandhok, Mr. Vasdev Lalwani and Mr. Tushar Sahni, Advocates.

versus

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI & ORS. .....Respondents

Through: Mr. Sanjay Kumar and Ms. Easha, Advocates.

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

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

% **03.09.2024**

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

> "(a) Quash/Set aside the assessment order as well as notice of demand passed by respondents for the assessment year 2019- 2020 u/s 147 read with sections 144 and 144B of the Income Tax Act, 1961 both dated 20.03.2024 .
>
> (b) Quash/Set aside the Notices for the assessment year 2017-2018 u/s 148A(b) and 148 dated 15.02.2024 & 08.03.2024 respectively passed by the respondents.
>
> (c) Quash/Set aside Notices for the assessment year 2019-2020 initiating penalty proceedings under section 272A(1)(d), 270A, 271A & 271B of the Income Tax Act, 1961.
>
> (d) To restrain the respondents from initiating any further proceedings under the Income Tax Act, 1961 against the petitioner firm.
>
> (e) Grant exemplary damages in favor of the Petitioner and against the Respondents for causing mental torture/agony and harassment.

(f) Pass such further order as this Hon'ble Court deem fit and appropriate in the circumstances of the present case and in the interest of justice."

2. However, and undisputedly, final orders of assessment have come to be passed for both the Assessment Years in question. In view of the aforesaid, we find no justification to entertain the present petition.

3. The writ petition shall stand dismissed.

4. However, the petitioner is accorded liberty to adopt appropriate remedies in respect of the final orders passed. All rights and contentions of respective parties are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 3, 2024/*vp*