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

\+ W.P.(C) 9584/2024

K C AGGARWAL .....Petitioner

Through: Petitioner in person

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 61(1) .....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh and Mr. Yojit Pareek, Advs.

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

O R D E R

% 16.07.2024

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

> "(i)Issue appropriate writs or directions for quashing, declaring null and void the impugned orders dated 29.12.2023 and consequent illegal demand raised by the said order passed pursuant to but in the violation of or without complying the legal and constitutional provisions s well as the orders dated 15.12.2022 passed by hon'ble high court in WPC 17084 of 2023.
>
> (ii) Declare as final the assessments of the petitioner for the AYs 2001-02, 2002-03 and 2005-06 as per ITR dated 31.12.2001, 19.08.2002 and 29.03.2006, respectively.
>
> (iii) Pass appropriate order and or directions for inquiring and punishing according to law the then ld. Additional CIT Mr. D.N. Kar and the then Ld. CIT. appeal Mr. Vinod Kumar for deliberately, knowingly, dishonestly and malafidely passing false and illegal orders against the petitioner.
>
> (iv) Pass such further order as may be considered just and appropriate in the facts and circumstances of the case."

2. The petitioner is aggrieved by the assessment orders principally on the ground that he was not provided an adequate opportunity of being heard.

3. We note that the impugned order itself takes note of the various notices which had come to be issued to the writ petitioner post the disposal of the original writ petition on 15 December 2022. The details of the notices which were issued from time to time have been set out in a tabular form which is extracted hereinbelow: -

“S. No.	Notice	Date of Issue	Date of hearing	Remarks
1.	Letter issued	09.01.2023		Responded
2.	142(1)	18.11.2023	23.11.2023	Responded
3.	142(1)	01.12.2023	11.12.2023	Responded
4.	Show Cause	15.12.2023	22.12.2023	Responded
5.	Show Cause (change of incumbent)	19.12.2023	22.12.2023	Responded on 21.12.2023
6.	Letter for final opportunity	26.12.2023	28.12.2023	Responded”

4. As we peruse the last notice of 26 December 2023, we find that the next date fixed by the Assessing Officer was of 28 December 2023. The petitioner who appears in person has failed to draw our attention to any request for oral hearing that may have been made in response to the said notice.

5. In view of the aforesaid, we find no justification to invoke our extraordinary power conferred under Article 226 of the Constitution.

6. Accordingly, while the writ petition fails and stands dismissed, we leave it open to the writ petitioner to adopt such appropriate remedies as may be available in law against the final orders of assessment which have been framed.

7. All rights and contentions of respective parties are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 16, 2024/neha