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

\+ W.P.(C) 14499/2023 & CM APPL. 57526-57527/2023 (Stay)

SATBIR ..... Petitioner

Through: Ms. Surbhi Chandra, Adv.

versus

INCOME TAX OFFICER WARD 35(5)
DELHI & ANR. ..... Respondents

Through: Mr. Vipul Agrawal, SSC with Mr. Gibran Naushad & Ms. Sakashi Shaiwal, JSCs.

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

O R D E R

% **16.01.2024**

1. The instant writ petition assails the proceedings under Section 148 of the Income Tax Act, 1961 ["**Act**"] as initiated by the respondents. On a reading of the earlier order passed as well as the submissions addressed, it would appear that the initiation of proceedings under Section 148 of the Act was challenged solely on the ground of a notice referable to clause (b) of Section 148A of the Act having not been served upon the petitioner.

2. Pursuant to the liberty granted, Mr. Agrawal, learned counsel representing the respondents, has obtained instructions which have also been placed on our record.

3. From those instructions Mr. Agrawal points out that although the notice referable to clause (b) of Section 148A was returned undelivered, the order under Section 148A(d) of the Act was duly

served upon the assessee at the same address. It is also his contention that the notice was issued at the address which was available on the PAN data base. Mr. Agrawal points out that no other alternate address or particulars had been provided by the petitioner.

4. In view of the aforesaid and bearing in mind the judgment of the Supreme Court in **Principal Commissioner of Income Tax, Mumbai vs. I-Ven Interactive Ltd.** [(2019) 10 SCC 13], we find no ground to interfere with the impugned proceedings.

5. Accordingly, while the writ petition fails, we leave it open to the writ petitioner to raise all other objections that may be otherwise permissible in law in the course of proceedings before the concerned Assessing Officer.

6. The writ petition along with pending applications stands dismissed.

YASHWANT VARMA, J

PURUSHAINDRA KUMAR KAURAV, J

JANUARY 16, 2024/kk