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

\+ W.P.(C) 12354/2024

ABDUL WAHID .....Petitioner

Through: Mr. Mukesh Gupta, Adv.

versus

INCOME TAX OFFICER, WARD -62(1) & ORS...Respondent

Through: Mr. Awadhesh Kumar, Adv. for UOI.

Mr. Sanjay Kumar, SSC with Ms. Esha, Adv. for Revenue.

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

O R D E R

% **04.09.2024**

The writ petitioner impugns the reassessment action initiated in terms of a notice dated 30 March 2023. A challenge is additionally laid to the final order of assessment which has come to be passed on a culmination thereof.

We are of the considered opinion that bearing in mind the belated challenge which is raised to the reassessment coupled with the fact that the petitioner participated in the reassessment exercise, there exists no justification for entertaining a challenge under Article 226 of the Constitution. This, more so since, the writ petitioner has adequate statutory alternative remedies.

Accordingly, the writ petition shall stand dismissed on the aforesaid score.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 4, 2024/*neha*

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