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

+ W.P.(C) 12538/2024, CM APPL. 52166/2024 & CM APPL
52167/2024

MAGICAL FEED SOLUTIONS PVT.LTDPetitioner

Through: Mr. Paritosh Jain, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE
16(1) DELHIRespondent

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

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **06.09.2024**

1. Bearing in mind the undisputed fact that the notice under Section 148 of the Income Tax Act, 1961 was issued as far back as in April 2023 and the petitioner has participated in the ongoing reassessment proceedings, we find no justification to entertain the writ petition at this belated stage.

2. It shall consequently stand dismissed.

3. This order, however, shall not preclude the writ petitioner from raising all challenges that may otherwise be permissible in law to any final order of assessment that may be passed.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

SEPTEMBER 06, 2024/RW