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

\+ W.P.(C) 832/2024

KOLAHAI INFOTECH PRIVATE LIMITED..... Petitioner

Through: Mr. Salil Kapoor, Mr. Vibhu Jain, Ms. Ananya Kapoor and Mr.Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER, WARD 14-3, DELHI & ANR. ..... Respondents

Through: Mr. Abhishek Maratha, Mr. Parth Semwal and Mr. Nupur Sharma, Advs.

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\+ W.P.(C) 833/2024

KOLAHAI INFOTECH PRIVATE LIMITED ..... Petitioner

Through: Mr. Salil Kapoor, Mr. Vibhu Jain, Ms. Ananya Kapoor and Mr.Sumit Lalchandani, Advs.

versus

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Through: Mr. Abhishek Maratha, Mr. Parth Semwal and Mr. Nupur Sharma, Advs.

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\+ W.P.(C) 841/2024

KOLAHAI INFOTECH PRIVATE LIMITED..... Petitioner

Through: Mr. Salil Kapoor, Mr. Vibhu Jain, Ms. Ananya Kapoor and Mr.Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER, WARD 14-3,
DELHI & ANR. ..... Respondents

Through: Mr. Abhishek Maratha, Mr. Parth Semwal and Mr. Nupur Sharma, Advs.

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

O R D E R

% **19.01.2024**

CM APPL. 3538/2024 (Ex.) in W.P.(C) 832/2024
CM APPL. 3539/2024 (Ex.) in W.P.(C) 833/2024
CM APPL. 3555/2024 (Ex.) in W.P.(C) 841/2024

1. Allowed, subject to all just exceptions.

2. The applications are disposed of.

W.P.(C) 832/2024, W.P.(C) 833/2024 & W.P.(C) 841/2024

3. We note that the instant writ petitions assailed impugned letters dated 30 November 2023 passed by the respondents for Assessment Years [‘**AYs**’] 2015-16 [WP(C) 832/2024], 2016-17 [WP(C) 841/2024] and 2017-18 [WP(C) 833/2024], whereby applications filed by the petitioner under Section 154 of the Income Tax Act, 1961 [‘**Act**’] were dismissed.

4. It is pointed out by learned counsel that in so far as the dispute referable to W.P.(C) 832/2024 is concerned, no application under Section 154 of the Act has been filed at all.

5. Mr. Maratha, learned counsel appearing for the respondents, on instructions, apprised this Court that an appropriate corrigendum has been duly issued in this respect. A copy of that corrigendum be provided to learned counsel representing the petitioner.

6. In so far as the challenge in W.P.(C) 833/2024 and W.P.(C)

841/2024 is concerned, we note that the petitioner has a statutory alternative remedy of preferring an appeal before the Commissioner of Income Tax (Appeals) in terms of the provisions made in Section 246A(1)(c) of the Act.

7. In view of the aforesaid, we find no ground to entertain the writ petitions which consequently shall stand dismissed with liberty reserved to the writ petitioner to pursue the alternate statutory remedy.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

JANUARY 19, 2024//p