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

\+ W.P.(C) 1395/2024, CM APPL. 5756/2024(Direction) & CM APPL. 12461/2024(Direction)

NARENDER KUMAR DHAND ..... Petitioner

Through: Mr. Prince Mohan Sinha, Mr. Maneesh Jain, Mr. Shiv Nath B. and Mr. Aniket Krishnatrey, Adv.

versus

INCOME TAX OFFICER & ANR. ..... Respondents

Through: Mr. Puneet Rai, SSC along with Mr. Rishabh Nangia and Mr. Ashvini Kumar, SCs and Mr. Nikhil Jain, Adv.

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

O R D E R

% **08.05.2024**

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

> "i) A writ or order or directions in the nature of certiorari thereby directing the Respondents to quash the impugned order dated 13.04.2022 under Section l48A(d) of the Income Tax Act and Notice under Section 148 dated 23.03.2022 of the Act is also be quashed;
>
> ii) A writ or order or directions in the nature of certiorari thereby directing the Respondents not to take any action against the Petitioner;
>
> iii) pass any other or further order(s) as this Hon'b1e Court may deem fit and proper in the facts and circumstances of the present case."

2. Bearing in mind the fact that the petitioner had chosen to

approach this Court only in 2024 in respect of a notice which had been issued as far back as in April 2022, we had called upon the petitioner to file an affidavit to explain the evident laches. Although no affidavit has been filed, the petitioner has moved an application in which it is sought to be contended that the petitioner-assessee was undergoing medical treatment and had remained under the observation of a doctor upto 08 November 2023.

3. Bearing the specious and unsubstantiated character of the explanation which has been proffered, we find no justification to entertain the writ petition.

4. It shall consequently stand dismissed with liberty reserved to the petitioner to take appropriate steps in accordance with law.

5. All rights and contentions of parties on merits are kept open.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 08, 2024/RW