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

\+ W.P.(C) 17195/2024 CM APPL. 73093/2024 CM APPL. 73094/2024

KRISHAN GOPAL .....Petitioner

Through: Mr. Pulkit Verma, Advocate.

versus

NATIONAL FACELESS ASSESSMENT CENTRE .....Respondent

Through: Mr. Vipur Agarwal, Senior Standing Counsel.

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

<u>O R D E R</u>

% **12.12.2024**

1. Petitioner has filed the present petition impugning the Assessment Order dated 11.11.2024 passed under Section 147 read with Section 144 and Section 144B of the Income Tax Act, 1961 (hereafter *Act*). Petitioner also impugns demand raised under Section 156 of the Act in respect of the Assessment Year 2019-20.

2. Concededly, the petitioner has statutory remedy of an Appeal before the Commissioner of Income Tax (Appeals) (CIT (A)**).**

3. In view of the above, we do not consider it apposite to entertain the present petition. The petition is accordingly disposed of.

4. We, however, clarify that all rights and contentions of the petitioner raised in this writ petition including that the impugned order has been passed without issuance of the necessary notice, are reserved.

5. We also consider apposite to direct that if the petitioner files an appeal within a period of two weeks from today, the petitioner's appeal shall be considered uninfluenced by the question of delay.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 12, 2024
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Click here to check corrigendum, if any