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

\+ W.P.(C) 17252/2024

CONNER INSTITUTE OF HEALTH CARE AND RESEARCH CENTER PVT. LTD

.....Petitioner

Through: Mr Mukesh Gupta, Advocate.

versus

ASSESSMENT UNIT, NFAC

.....Respondent

Through: Mr Sanjay Kumar, SSC, Ms Monica Benjamin and Ms Easha Kadian, JSC.

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

ORDER

% **13.12.2024**

1. The petitioner has filed the present petition, *inter alia,* impugning an order dated 29.11.2024 (hereafter *the impugned order*) passed under Section 270A of the Income Tax Act, 1961 (hereafter *the Act*).

2. The learned counsel appearing for the petitioner submits that the impugned order is unreasoned in as much as 50% of the tax on under reported income has been levied, but no reasons have been provided for the same. Additionally, he submits that the computation of the tax on under reported income, which has been computed at ₹95,732/-, is also incorrect. According to him, the tax is required to be computed at 25% and not at 31.2%.

3. Concededly, the petitioner has an efficacious appellate remedy against the impugned order. Therefore, we do not consider it apposite to entertain the present petition. However, we clarify that the petitioner is not precluded from availing the statutory remedy of an appeal in respect of the impugned

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order.

4. The petition is disposed of in the aforesaid terms.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 13, 2024

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Click here to check corrigendum, if any

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