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

\+ W.P.(C) 10671/2018

RAJEEV KUMAR JAIN ..... Petitioner

Through: Mr. Sampath Krishnan, Adv.

versus

ASSTT. COMMISSIONER OF INCOME TAX & OTHERS ..... Respondents

Through: Mr. Shlok Chandra, SSC with Ms. Priya Sarkar, Ms. Madhvi Shukla, Mr. Sudarshan Roy, Advs.

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

O R D E R

% **13.05.2024**

1. Having heard learned counsels appearing for respective sides, we find that the petitioner was constrained to approach this Court consequent to parallel action initiated by the respondents under Sections 143(3) as well as 153A of the Income Tax Act, 1961 ["**Act**"].

2. Although the Assessing Officer ["**AO**"] ultimately and on culmination of those proceedings had held against the petitioner assessee, it found success before the Commissioner of Income Tax (Appeals) ["**CIT(A)**"] which has proceeded to annul the search assessment .

3. In that view of the aforesaid, the writ petition is rendered infructuous and shall consequently stand disposed of as such.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 13, 2024/neha