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

\+ W.P.(C) 3682/2025 & CM APPL. 17255/2025

VINOSHA REALITY PRIVATE LIMITED .....Petitioner

Through: Ms. Garima Chauhan, Mr. Divyanshu Sarswat and Mr. Himanshgu Sarswat, Advocates

versus

INCOME TAX OFFICER WARD 26(3) DELHI & ORS.

.....Respondents

Through: Mr. Siddhartha Sinha, Senior Standing Counsel

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **01.05.2025**

1. Petitioner has filed the present petition *inter alia* praying as under:

> "(i) Admit and allow the present Writ Petition in hand on merits as this Hon'ble Court has absolute and appropriate jurisdiction to hear and decide the same;
> (ii) Issue a writ/order/direction of CERTIORARI or any other appropriate writ/ direction/order quashing the impugned Notice dated 21.03.2023 passed u/s 148A(b) and impugned Assessment order dated 19.03.2024 as passed by NFAC under section 147 r/w section 144B of Income tax act 1961."

2. Petitioner seeks to challenge the impugned assessment order on the ground that the information as set out in the notice under Section 148A(b) of the Income Tax Act, 1961 [**the Act**] pursuant to which the Assessing Officer

[**AO**] had issued pre-initiation procedure for initiation of the reassessment proceedings is based on erroneous facts.

3. It is noted that the reassessment proceedings have culminated in the assessment order dated 19.03.2024, which is also impugned in the present petition. It is noted that the petitioner has availed of its statutory remedy in filing of the appeal against the said order.

4. In view of the fact that the petitioner has taken recourse to its statutory remedies, we do not consider it apposite to entertain the present petition. The same is accordingly disposed of. Pending application also stands disposed of.

5. We, however, clarify that nothing stated in this order be read as precluding the petitioner from raising such grounds as may be advised including those as articulated in the present petition.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 1, 2025
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Click here to check corrigendum, if any