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

\+ W.P.(C) 3795/2025

AMBIANCE DEVELOPERS AND INFRASTRUCTURE PRIVATE LIMITED

.....Petitioner

Through: Mr. Kumail Abbas, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

.....Respondent

Through: Mr Indruj Singh Rai, SSC.

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

O R D E R

% **26.03.2025**

CM APPL. 17697/2025

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 3795/2025, CM APPL. 17696/2025 & CM APPL. 17698/2025

3. The petitioner has filed the present petition, *inter alia*, impugning an order dated 29.02.2024 passed by the learned Principal Commissioner of Income Tax [**PCIT**] under Section 263 of the Income Tax Act, 1961 [**the Act**].

4. Concededly, the petitioner has a statutory remedy of an appeal before the Income Tax Appellate Tribunal against the said decision, and therefore, this court does not consider it apposite to entertain the present petition. The same is accordingly dismissed.

5. Needless to state that if the petitioner files an appeal before the

Income Tax Appellate Tribunal along with an application seeking condonation of delay in filing the appeal, the same would be considered in accordance with law.

6. Pending applications shall also stand disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 26, 2025

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Click here to check corrigendum, if any