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

\+ W.P.(C) 7032/2023 and CM APPL. 22284/2025

AAM AADMI PARTY .....Petitioner

Through: Mr Ramesh Singh, Senior Advocate with Ms Vibhooti Malhotra, Mr Bhuvnesh Satija, Mr Udit Sharma and Mr Aniket Kandani, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 3 & ANR. .....Respondents

Through: Mr Zoheb Hossain, Special Counsel for Mr Indruj Rai, SSC and Mr Sanjeev Menon, Mr Rahul Singh, Advocates.

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

O R D E R

% **17.04.2025**

1. The petitioner has filed the present petition impugning an order dated 26.04.2023 passed under Section 148A(d) of the Income Tax Act, 1961 [**the Act**]. The petitioner also impugns a notice dated 26.04.2023 issued under Section 148 of the Act.

2. Pursuant to the aforesaid notice the petitioner had filed a return of income and had also participated in the assessment proceedings. The said proceedings have culminated in an assessment order. Concededly, the petitioner has a statutory remedy of an appeal against the said order including on the grounds as urged in the present petition.

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

4. We clarify that all rights and contentions of the parties are reserved.

5. In view of the above, the pending application seeking amendment of the petition is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 17, 2025
RK

Click here to check corrigendum, if any