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

+ **W.P.(C) 5468/2025**

HAMDARD NATIONAL FOUNDATION INDIA.....Petitioner

Through: Mr Salil Aggarwal, Senior Advocate
with Mr Madhur Aggarwal, Mr
Umashankar and Mr Mahir Aggarwal,
Advocates.

versus

**ASSESSMENT UNIT INCOME TAX DEPARTMENT
NATIONAL FACELESS ASSESSMENT CENTER
DELHI AND ANR.Respondents**

Through: Mr Gaurav Gupta, senior standing
counsel with Mr Shivendra Singh and
Mr Yojit Pareek, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

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28.04.2025

CM APPL. 24932/2025

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

W.P.(C) 5468/2025 and CM APPL. 24931/2025

3. The petitioner has filed the present petition, *inter alia*, impugning an assessment order dated 11.03.2025 passed by the Assessing Officer [AO] under Section 143 of the Income Tax Act, 1961 [**the Act**] in respect of Assessment Year 2023-24. It is the petitioner's case that the said order has been passed in gross violation of the principles of natural justice as the notices issued by the AO were not received by the petitioner. It is stated that the said notices were sent at the email address, which is not the correct email



address of the petitioner and the individuals had already changed their email address. It is stated that although initial notice was also sent on the incorrect email address, but an SMS was forwarded to the petitioner and therefore, the petitioner was able access the notice on the portal of the Income Tax Authorities. However, no SMSs were sent in respect of subsequent notices.

4. Mr Gupta, the learned counsel appearing for the Revenue submits that the petitioner has already filed an appeal against the assessment order dated 11.03.2025 and the petitioner having availed of the statutory remedy, the present petition is not maintainable.

5. Considering that the petitioner has already taken recourse to its statutory remedy, we do not consider it apposite to entertain the present petition. The same is disposed of.

6. All rights and contentions of the parties are reserved.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 28, 2025

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[Click here to check corrigendum, if any](#)