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

\+ **W.P.(C) 11140/2023, CM APPL. 43329/2023**

K.VIDYA SAGAR .....Petitioner

Through: Petitioner in person.

versus

UOI THROUGH REVENUE SECRETARY, MINISTRY OF FINANCE & ANR. .....Respondents

Through: Mr. Vedansh Anand, SPC with Mr. Kush Garg, Adv.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

<u>O R D E R</u>

% 25.09.2025

1. This petition has been filed with the following prayers:-

> *"A. Quash the Assessment Proceedings for the Assessment Year 2012-2013 for causing harassment to a Senior Citizen WHEN ABSOLUTELY THERE IS NO LIABILITY.*
> *B. Order the Respondents to pay Rs. 99 Lakhs for causing mental agony and harassment from 2019."*

2. The submission of the petitioner, who appears in person, is primarily with regard to three amounts which have been assessed by the learned Assessing Officer ('AO'). The PCIT invoking his powers under Section 264 of the Income Tax Act, 1961, has set aside the order of the AO and remanded the matter to the AO for a fresh consideration.

3. It is also noted upon fresh consideration, the learned AO passed an order dated 26.03.2022 accepting the stand of the petitioner/assessee in respect of the amount of Rs. 9,40,000/-. In other words, insofar as the amounts being Rs.5,67,000/- and Rs.2,20,000/- said to be the professional

fees, were not accepted, in the absence of any material by the petitioner. The petitioner submits that he has material to place on record to satisfy the authorities that the aforesaid two amounts actually are the professional fees which he has received.

4. At this stage, Mr. Panda submits that appropriate shall be, for the petitioner herein to approach the Commissioner of Income Tax (Appeals) ['CIT(A)'] by way of an appeal and satisfy the CIT(A) with regard to the aforesaid two amounts and also challenge the subsequent proceedings initiated for penalty.

5. The petitioner states that he shall avail the remedy before the CIT(A) provided the period during which the petitioner was pursuing the writ petition before this Court would be excluded for the purpose of limitation. The petitioner states that he shall file an appeal within a period of eight weeks.

6. Suffice to state, the period during which the petitioner was pursuing the remedy shall be excluded for the purpose of determining the limitation in filing the appeal before the CIT(A).

7. In view of the above, the petition along with the pending application stand disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 25, 2025/sr