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

\+ W.P.(C) 15079/2024 & CM APPL. 25077/2025

HEMANT SURANA .....Petitioner

Through: Mr. Somil Agarwal, Mr. Dushyant Agrawal, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 52(1) DELHI ORS .....Respondents

Through: Mr. Indruj Singh Rai, SSC; Mr. Sanjeev Menon, JSC; Mr. Rahul Singh, JSC with Mr. Gaurav Kumar and Ms. Varsha Sharma, Advocates for Revenue.

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

O R D E R

% **29.04.2025**

CM APPL. 25076/2025(for amendment of the writ petition)

1. The petitioner has filed the present application seeking to amend the writ petition, *inter alia*, to challenge the assessment order dated 29.03.2025.

2. After some arguments, the learned counsel appearing for the petitioner fairly states that the petitioner would avail his statutory remedies by filing an appeal before the Commissioner of Income Tax (Appeals) [**CIT(A)**].

3. In view of the above, the above captioned petition, which was instituted by the petitioner to challenge initiation of reassessment proceedings will also not survives as it has culminated in the assessment order, which is sought to be impugned by filing the present application to amend the writ petition.

4. In view of the above, the present application as well as the above captioned petition is disposed of, with liberty to the petitioner to avail of the statutory remedies. It is clarified that if the petitioner files his appeal within a period of three weeks from date, the appellate authority shall consider the same uninfluenced by any question of delay.

5. It is further clarified that the petitioner would not be precluded from urging all grounds including those articulated in the present petition to challenge the assessment order, in the appellate proceedings.

6. The petition is disposed of with the aforesaid observations. The pending application also stands disposed of.

7. The hearing scheduled on 16.07.2025 is cancelled.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 29, 2025/sms

Click here to check corrigendum, if any