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

\+ W.P.(C) 15388/2025 CM APPL. 63059/2025

M/S RAMA FOOD GRAIN CO .....Petitioner

Through: Mr. Kanishk Rana, Adv.

versus

NATIONAL FACELESS ASSESSMENT CENTRE & ANR. .....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC, Mr. Surya Jindal, Adv.

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

O R D E R

% **15.10.2025**

1. This petition has been filed with the following prayer:

> *"1. Issue a writ of Certiorari quashing the Impugned Notice dated 28.08.2025 bearing DIN ITBA/AST/F/142(1)/2025-26/1080118098(1) issued under Section 142(1) of the Income Tax Act, 1962, being arbitrary and illegal;*
>
> *2. Issue a writ of Certiorari quashing the Notice dated 30.03.2019 issued under Section 148 of the Act and further quashing all proceedings emanating therefrom, being time barred; and"*

2. It is a conceded position that pursuant to the impugned notice dated 30.03.2019 issued under Section 148 of the Income Tax Act, 1961 (the Act, hereinafter) an Assessment Order has been passed by the Assessing Officer (AO) on 10.12.2019. The same became a subject matter of appeal before the Commissioner of Income Tax (CIT), Appeals who decided the same vide order dated 04.11.2024.

3. The submission of the learned counsel for the petitioner is that as the

petitioner has received the order of the CIT Appeals remanding the matter back to the AO, on receiving the notice dated 28.08.2025 from AO under Section 142(1) of the Act.

4. On the last date of hearing an issue was raised by Mr. Gaurav Gupta, learned Senior Standing Counsel that the remedy for the petitioner is to approach the Income Tax Appellate Tribunal (ITAT) against the order passed by the CIT Appeals. On this the only submission of the learned counsel for the petitioner is that the said proceeding shall be barred by limitation as the order of the CIT Appeals is dated 04.11.2024.

5. Suffice to state, it is the case of the petitioner that he got knowledge of the order passed by the CIT appeals dated 04.11.2024 only on the receipt of notice dated 28.08.2025.

6. Be that as it may, since the remedy for the petitioner is to approach the ITAT, we dispose of the petition by stating that the petitioner shall approach the ITAT, if so advised by filing an application seeking condonation of delay. If such an application is filed, the ITAT shall consider the same in accordance with law but surely the petitioner shall be entitled to the benefit of Section 14 of the Limitation Act, 1963, in so far as, these proceedings are concerned.

7. The petition is disposed of.

8. The pending application is also disposed of as infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 15, 2025

RT