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

\+ W.P.(C) 1163/2025& CM APPL. 5678/2025

SURESH KUMAR .....Petitioner

Through: Mr. P.R. Chopra, Adv.

Versus

C.LT. (APPEALS) AND ANOTHER .....Respondent

Through: Mr. Puneet Rai, Sr. Standing Counsel with Ms. Ashvini Kumar, Mr. Rishabh Nangia, JSC, Mr. Nikhil Jain and Ms Srishti Sharma, Advs.

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

O R D E R

% **27.03.2025**

1. The petitioner has filed the present petition, *inter alia*, praying as under:

> "I. Allow the writ petition;
>
> II. Declare that the interest income received by the petitioner on enhanced compensation of compulsory acquisition of agricultural land is tax free income being part of the compensation u/s 28 of the land acquisition act, 1894 and exempt from income tax under section 10(37) of the income tax act, 1961;
>
> III. Set aside the Assessment Order dated 29.9.2021 and the Appellate Order dated 15.10.2024 and the demand of Tax of Rs.1,37,94,289/-;
>
> IV. Direct Respondents to accordingly re-assess the income of the petitioner and pass appropriate assessment Order for the Assessment Year 2019-20;"

2. The petitioner seeks to challenge the assessment order dated 29.09.2021 passed under Section 143(3) of the Income Tax Act, 1961 [the Act] as well as the order dated 15.10.2024 passed by the Commissioner of Income Tax (Appeals) [CIT(A)] under Section 250 of the Act.

3. The learned counsel for the petitioner has also referred to the provisions of Article 31A of the Constitution of India as well as the decision of the Constitution Bench of the Supreme Court in ***Smt. Ujjam Bai vs. State of Uttar Pradesh: (1962) 1 SCR 778***.

4. Undisputedly, the petitioner has statutory remedy of appeal before the Income Tax Appellate Tribunal [ITAT].

5. In view of the above, we do not consider it apposite to entertain the present petition. The same is, accordingly, dismissed. The pending application is also dismissed.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 27, 2025
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Click here to check corrigendum, if any