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

\+ W.P.(C) 3621/2026 CM APPL. 17534/2026 CM APPL. 17535/2026

SANJAY KUMAR PAHUJA .....Petitioner

Through: Mr. Nitin Kanwar, Mr. Dushyant Nayak, Mr. Rajiv Kumar, Mr. Shivam Jain and Mr. Akhilesh Kumar, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 60(1) DELHI & ANR. .....Respondents

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Viplav Acharya, JSCs with Ms. Nupur Sharma, Mr. Bhanukaran Singh Jodha, Mr. Himanshu Gaur and Mr. Gaurav Kumar Arya, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 20.03.2026

1. By way of the present writ petition, the petitioner has challenged re-assessment proceedings initiated against him by way of notice dated 09.08.2024. Learned counsel for the petitioner argued that the notice and proceedings are fundamentally void and without jurisdiction inasmuch as while issuing the notice, the Assessing Officer (AO) has alleged bogus ‘sale and purchase’ without asserting whether the assessee had purchased or sold goods to the Sangam Sales.

2. Learned counsel for the petitioner took half an hour for taking the Court through various documents just to assert that there is absence of

jurisdictional facts.

3. Having heard learned counsel for the petitioner, we are of the view that such an exercise sought to be conducted by the petitioner cannot be undertaken in our writ jurisdiction that too when the notice was issued way back on 09.08.2024 and the petitioner’s objection had been rejected on 26.08.2024.

4. In any case, the petitioner has taken more than 18 months in approaching the Court that too on the verge of completion of the limitation for passing an assessment order, which is going to expire on 31.03.2026.

5. It is not a case warranting our interference at least in the eleventh hour. We, therefore, dismissed the petition.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 20, 2026/*cd*