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

\+ W.P.(C) 4226/2026, CM APPLs. 20594/2026 & 20595/2026

NEMI CHAND JAIN .....Petitioner

Through: Mr. Mohit Rana, Mr. Aditya Choudhary, Mr. Himanshu Rohilla, Ms. Ambika Gupta, Advs.

versus

COMMISSIONER OF INCOME TAX & ORS. .....Respondents

Through: Mr. Anurag Ojha, SSC, Mr. V.K. Saksena, Ms. Hemlata Rawat, JSCs, Mr. Saurabh, Mr. Abhay, Advs. for R-1 & R-2.

Mr. Sumit K. Batra, Ms. Priyanka Jindal, Advs. for R-3.

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

**O R D E R**

**%** **01.04.2026**

1. By way of the present writ petition, the petitioner has challenged the action of the respondent-Assessing Officer on the ground that though on 09.07.2012, he had surrendered his Value Added Tax (VAT) registration and thereafter closed his business, yet someone has misused his Permanent Account Number and carried out business transactions in his name.

2. The petitioner has placed on record Annexure P-1 i.e., copy of order dated 30.08.2024 being an order passed under Section 148A(d) of the Income Tax Act, 1961 *(hereinafter referred to as 'The Act of 1961')*. However, no final assessment order under Section 148 of the Act of 1961 has been placed on record, whereas Annexure P-2 is copy of the notice dated 07.03.2026

proposing to levy penalty against the petitioner has been filed, which is issued once a demand has been raised and assessment proceedings have been finalised.

3. Whatever documents learned counsel for the petitioner had taken us through are complaints and not his reply.

4. We neither find any assertion on the part of the petitioner to show that the transactions do not belong to him nor do we find any jurisdiction error.

5. That apart, an assessment order seems to have been passed. We, therefore, do not find any case warranting interference in exercise of our extraordinary jurisdiction under Article 226 of the Constitution of India.

6. The petition, being misconceived, is hereby dismissed alongwith pending applications.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**APRIL 1, 2026/ck**