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

\+ W.P.(C) 5615/2024 & CM APPL. 23185/2024 (Interim Order)

VIVEK BABBAR .....Petitioner

Through: Mr. Keshav Sehgal, Mr. Shivam Gaur, Mr. Kshitij Joshi and Mr. Aryan Kumar, Advs.

versus

INCOME TAX OFFICER & ANR. .....Respondents

Through: Mr. Shlok Chandra, SSC, Ms. Madhavi Shukla, Ms. Priya Sarkar, Mr. Sudarshan Roy & Ms. Kavita Rani, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **24.07.2024**

Although this matter was tagged with W.P.(C) 5789/2021 and other connected writ petitions, we note that it would have to be heard separately since the original notice under Section 148A(b) of the Income Tax Act, 1961 [‘**Act**’] was addressed to the deceased assessee.

Subsequently, the order under Section 148A(d) as well as the consequential notice under Section 148 captured correct particulars of the surviving heir of the deceased assessee.

Consequently, list again on 29.10.2024.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 24, 2024/neha