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

+ **W.P.(C) 17465/2022**

VARINDER KUMAR GARG

..... Petitioner

Through: Mr Prateek Kedawat, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 25

DELHI & ANR.

..... Respondents

Through: Mr Puneet Rai, Sr. Standing Counsel.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

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21.12.2022

[Physical Hearing/Hybrid Hearing (as per request)]

CM APPL. 55732/2022

1. Allowed, subject to the petitioner filing legible copies of the annexures, at least three days before the next date of hearing.

W.P.(C) 17465/2022 and CM APPL. 55731/2022*[Application filed on behalf of the petitioner seeking interim relief]*

2. One of the grievances of the petitioner is that along with the notice dated 25.05.2022, issued under Section 148A(b) of the Income Tax Act, 1961 [in short, "the Act"] concerning Assessment Year (AY) 2014-15, the relevant information and material was not furnished.

2.1 It is thus contended by Mr Prateek Kedawat, who appears on behalf of the petitioner, that the proceedings are flawed in law, in view of the judgment of the Supreme Court rendered in *Union of India v. Ashish Aggarwal* (2022) 444 ITR 1 (SC).

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3. Issue notice.
- 3.1 Mr Puneet Rai accepts notice on behalf of the respondents/revenue.
4. Mr Rai has taken instructions from the Assessing Officer (AO). He informs us that the action taken report concerning Midland Polymers Ltd. was not furnished to the petitioner.
5. Counter-affidavit will be filed within four weeks.
- 5.1 Rejoinder thereto, if any, will be filed before the next date of hearing.
6. List the matter on 16.08.2023.
7. In the meanwhile, the AO will be at liberty to proceed with the reassessment proceedings and in case any order is passed, adverse to the interest of the petitioner, the same shall not be given effect to, till further orders of the court.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

DECEMBER 21, 2022 / tr

[Click here to check corrigendum, if any](#)