$~257

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

\+ W.P.(C) 11451/2024

R SONS BUILDERS PVT LTD .....Petitioner

Through: Mr. Nitin Kanwar, Advocate

versus

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

Through: Mr. Anant Mann, JSC

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

<u>O R D E R</u>

% **20.08.2024**

<u>CM APPL. 47533/2024 (Exemption)</u>

Allowed, subject to all just exceptions.

This application stands disposed of.

<u>W.P.(C) 11451/2024 & CM APPL. 47532/2024 (Stay)</u>

1. Notice. Since the respondents are duly represented by learned counsel, let a reply be filed within a period of four weeks from today. The petitioner shall have three weeks therefrom to file a rejoinder affidavit.

2. Presently and for the purposes of forming a prima facie opinion on the challenge which stands raised, we take note of the contention of learned counsel who submits that the action under Section 148 of the Income Tax Act, 1961 had been initiated by the jurisdictional Assessing Officer and thus in contravention of the Faceless Scheme of Assessment.

3. We take note of identical challenges which form part of a batch of writ petitions led by W.P.(C) 262/2023.

4. It is thus provided that while it shall be open for the respondents to proceed further with the reassessment proceedings, any orders adverse to the writ petitioner, if passed, shall not be given effect to till the next date of listing.

5. Let the writ petition be called again on 18.11.2024.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 20, 2024/*SK*