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

+ **W.P.(C) 11533/2024**

SAROJ

.....Petitioner

Through: Mr. Puneet Agarwal, Mr. Yuvraj Singh, Mr. Pankaj Sarangi, Ms. Mansi Khurana, Ms. Sakshi Bisht and Mr. Chetan Kumar Shukla, Advocates.

versus

ITO & ANR.

.....Respondents

Through: Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, JSCs and Mr. Utkarsh Tiwari, Advocate.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **21.08.2024**
CM APPL. 47824/2024 (for exemption)

Allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 11533/2024 & CM APPL. 47823/2024 (interim relief)

1. Learned counsel for the writ petitioner makes an oral prayer for taking an additional legal ground. The prayer as made is granted.
2. 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.



3. 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 has been initiated by the jurisdictional Assessing Officer and thus in contravention of the Faceless Scheme of Assessment.

4. We take note of an identical challenge which forms part of a batch of writ petitions led by W.P.(C) 262/2023.

5. 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.

6. List again on 22.11.2024.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 21, 2024/vp