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

\+ W.P.(C) 11599/2024 & CM APPL. 48197/2024 (Interim Relief)

UTTAM CHAND RAKESH KUMAR .....Petitioner

Through: Mr. Abhimanyu Jhamba and Ms. Thonpinao Thangal, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 2 & ANR. .....Respondents

Through: Mr. Aseem Chawla, SSC along with Ms. Pratishtha Chaudhary and Ms. Nivedita, Advs.

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

O R D E R

% **27.08.2024**

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

2. Prima facie, we find merit to the challenge which stands raised with the writ petitioner drawing our attention to the earlier chapter of reassessment having come to be closed against the petitioner-assessee with no additions being made. We also take into consideration the fact that the Department failed to make any additions in the hands of VKC Nuts Pvt. Ltd.

3. The petitioner assails the reopening additionally on the ground of the same having been initiated by the Jurisdictional Assessing Officer in contravention of the Faceless Scheme of Assessment. We

take note of identical challenges which form subject matter of W.P.(C) 262/2023.

4. We consequently provide 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 matter be called again on 27.11.2024.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

AUGUST 27, 2024/RW