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

\+ **W.P.(C) 16074/2024**

ARCHANA KASHYAP

.....Petitioner

Through: Mr Rahul Sharma, Mr Atul Sharma, Mr Sourabh Dwivedi, Mr Gyan Rajan and Mr Kshitiz Goel, Advocates.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX DELHI

.....Respondent

Through: Mr. Debesh Panda, SSC Ms. Zehra Khan, Mr. Vikramaditya Singh, JSCs Ms. Anauntta Shankar, Ms. Yashika Gupta, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

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

% **20.11.2024**

<u>CM APPL. 67502/2024(Exemption)</u>

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

<u>W.P.(C) 16074/2024 & CM APPL. 67501/2024(Stay)</u>

3. The petitioner, *inter alia,* impugns the assessment order passed under Section 144 of the Income Tax Act, 1961 (hereafter *the Act*). It is the petitioner's case that she has not received any of the notices. The petitioner also contests the report of the officer to the effect that the petitioner was not found residing at the given address.

4. Without going into the controversy whether the notices in fact, were

served, *prima facie*, it may be apposite for the assessing officer to afford an opportunity to the petitioner to present all the documents for an informed assessment.

5. Issue notice.

6. The learned counsel for the Revenue accepts notice and seeks time to take instructions in this regard.

7. At his request, list on 29.01.2025.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 20, 2024

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Click here to check corrigendum, if any