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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 12278/2018, C.M. APPL.47551-47552/2018**
ORRIS INFRASTRUCTURE PVT. LTD Petitioner
Through : Sh. N.P. Sahni, Sh. Ruchesh Sinha and
Ms. Jyoti Sagar, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX..... Respondent
Through : Sh. Zoheb Hossain, Sr. Standing
Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

% **ORDER**
16.11.2018

Issue notice. Sh. Zoheb Hossain, Sr. Standing Counsel accepts notice.

After considering the materials on record, this Court is of the opinion that *prima facie* the reassessment appears to be untenable as it is premised only on the DVO's report which does not disclose the basis for a conclusion that the property was undervalued at the point of sale. In the circumstances, the respondents are restrained from passing final orders in the reassessment proceedings. List on 12.02.2019.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

NOVEMBER 16, 2018/ajk