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

+ **W.P.(C) 3151/2022 & CM APPL.9168/2022**

NANDITA SIKKA

..... Petitioner

Through: Mr.Kapil Goel, Advocate with
Mr.Sandeep Goel, Advocate.

versus

INCOME TAX OFFICER WARD 23 (3)

DELHI AND ORS

..... Respondents

Through: Ms.Mansie Jain, Advocate.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

ORDER

% **21.02.2022**

Present writ petition has been filed challenging the notice dated 31st March, 2021 issued under Section 148 of the Income Tax Act, 1961 [‘the Act’] for the assessment year 2015-16.

Learned counsel for the petitioner states that the impugned notice has been issued without approval of the competent authority as per Section 151 of the Act. He states that the approval has not only been obtained from an incompetent authority but has also been obtained after a lapse of four years from the relevant assessment year. In support of his submissions, he relies on the judgment and order passed by the Orissa High Court in *M/s.Ambika Iron and Steel Pvt. Ltd. Vs. Principal Commissioner of Income Tax and Others* in WP(C) 20919/2021.

Issue notice. Ms.Manise Jain, learned counsel for the respondents, accepts notice. She prays for and is permitted to file a counter affidavit within four weeks. Rejoinder affidavit, if any, be filed before the next date of hearing.

Till further orders, there shall be a stay of the reassessment proceedings issued pursuant to the notice dated 31st March, 2021.

List on 17th October, 2022.

MANMOHAN, J

NAVIN CHAWLA, J

FEBRUARY 21, 2022

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