

**Chief Justice's Court**

**Case :-** WRIT TAX No. - 496 of 2023

**Petitioner :-** Dr. Suresh Dwivedi

**Respondent :-** Union Of India And 2 Others

**Counsel for Petitioner :-** Abhinav Mehrotra, Raghav

Dwivedi, Satya Vrata Mehrotra

**Counsel for Respondent :-** A.S.G.I., Gaurav Mahajan, Sudarshan Singh

**Hon'ble Pritinker Diwaker, Chief Justice**

**Hon'ble Saumitra Dayal Singh, J.**

Submission is, besides switching the issues, while issuing a second notice, the Assessing Authority has failed to afford due opportunity of hearing before passing the order initiating reassessment proceedings.

Sri Manu Ghildyal learned counsel for the Revenue and Sri Sudarshan Singh learned counsel for respondent Nos. 2 and 3 pray and are granted three weeks' time to file counter affidavit. One week thereafter is granted to file rejoinder affidavit.

List on 10.7.2023.

Till the next date of listing, reassessment proceedings initiated against the petitioner for the Assessment Year 2019-20 shall remain stayed.

**Order Date :-** 24.4.2023

Faraz

**(S.D. Singh, J)**

**(Pritinker Diwaker, CJ)**