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

\+ **W.P.(C) 21/2023**

PAWAN CHOUDHARY ..... Petitioner

Through: Ms Rano Jain with Mr Venketesh Chaurasia, Advocates.

versus

ITO, WARD 35(5), DELHI ..... Respondent

Through: Mr Sanjay Kumar and Ms Easha Kadian, standing counsel for IT Department.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MS. JUSTICE TARA VITASTA GANJU

O R D E R

% **19.01.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

1. Ms Easha Kadian, who appears on behalf of the respondent/revenue, has returned with instructions, and says that photocopies of certain documents which, according to her, indicate that the notice under Section 148 of the Income Tax Act, 1961 [In short, "Act"] concerning Assessment Year (AY) 2014-15 [for dispatch to the petitioner/assessee], was delivered to the concerned post office on 31.03.2021.

2. Ms Kadian says that she will place on record an affidavit-in-reply both on merits as well as on this aspect of the matter. Liberty in that behalf is granted.

2.1 The affidavit-in-reply will be filed within two weeks from today.

2.2 Rejoinder thereto, if any, will be filed before next date of hearing.

3. We may note that Ms Rano Jain, who appears on behalf of the petitioner, fairly indicates that if the respondent/revenue is able to demonstrate that the notice issued under Section 148 of the Act was, in fact, deposited with the concerned post office on 31.03.2021, then, the writ petition may have to be closed.

4. List the matter on 23.02.2023.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JANUARY 19, 2023/tp

Click here to check corrigendum, if any