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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
CNR No. DLHC010172302026
+ **W.P.(C) 5483/2026, CM APPL. 26904/2026, CM APPL. 26905/2026
& CM APPL. 26906/2026**

GREENLINE DEVELOPERS PRIVATE LIMITED

.....Petitioner

Through: Mr. Sahar Irfan, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Manisha Agrawal Narain, CGSC
with Ms.Aditi Singh, GP & Mr. Nipun
Jain, Adv. for R-1.
Mr. Shlok Chandra, SSC with
Ms.Naincy Jain & Ms. Madhavi
Shukla, JSCs & Mr. Udit Dad, Adv.
for R-2 to 4

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **24.08.2026**

1. The present writ petition under Articles 226 & 227 of the Constitution of India, has been preferred the petitioner/assessee for the following four prayers:

“a) issue an appropriate writ, order or direction quashing and setting aside the impugned notice dated 28.01.2026 issued under Section 226(3) of the Act by Respondent No.2;

b) issue an appropriate writ, order or direction directing the Respondent No.2 to forthwith give effect to



the binding appellate order dated 24.12.2009 passed by Ld. CIT(A) and order dated 21.01.2011 passed by the Ld. ITAT and to delete the non-existent demand for AY 2006–07 from all records, including the income-tax portal;

c) issue an appropriate writ, order or direction directing the Respondent No.2 to refund all amounts illegally recovered and/or adjusted under Section 245 of the Act against the non-existent demand for AY 2006-07 along with applicable interest;

d) issue an appropriate writ, order or direction directing the Respondent No.2 to withdraw all consequential recovery actions, including attachment of the Petitioner's bank account;

e) award costs of the present proceedings in favour of the Petitioner and against the Respondent No.2 to 4 for their arbitrary and high-handed conduct;”

2. Ms. Naincy Jain, learned junior standing counsel for the respondent nos.2 to 4/Revenue, at the outset, submitted that all the petitioner's grievances have been favourably addressed by the respondent/Assessing Officer, for which she referred to a communication in this regard that has been sent to Mr. Shlok Chandra, learned senior standing counsel for the respondent nos.2 to 4.

3. Mr. Sahar Irfan, learned counsel for the petitioner, accepts this position.

4. In view of the aforesaid, the present writ petition, along with all the pending applications, is disposed of as having become infructuous.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 24, 2026/kk