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

\+ W.P.(C) 1062/1989

BEGUM AFTAB ZAMANI ..... Petitioner

Through: Mr. Sourabh Sinha Agarwal and Mr. Mrigank Kumar, Advs.

versus

UNION OF INDIA & ORS. ..... Respondents

Through: Mr. T. P. Singh, Adv. for R-1. Mr. Ruchir Bhatia, Sr.SC with Ms. Deeksha Gupta, Adv.

**CORAM:**
**HON'BLE MR. JUSTICE YASHWANT VARMA**
**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV**

**ORDER**

% **05.03.2024**

1. This writ petition has been preferred seeking the following reliefs:

> "(i) to issue a writ of mandamus or any other appropriate writ, direction or order under Article 226 of the Constitution of India directing the Respondents No. 1 to 3 to forbear from recovering any wealth-tax or income-tax dues from the petitioner in her capacity as legal heir of late Nawab Syed Raza Ali Khan, Ex-ruler of Rampur and his elder son, late Nawab Syed Raza Ali Khan and also in her personal capacity until such time as the question of legal heirship and the right to succeed to the estate of late Nawab Syed Raza Ali Khan is finally decided in Civil Suit No. 219 of 1972 pending on the original side of this Hon'ble court and in Civil Suit No.4 of 1972 pending in the court of the District Judge, Rampur, in the state of Uttar Pradesh;
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> (ii) to issue a further writ of mandamus or any other appropriate writ, direction order under Article 226 of the Constitution of India directing the Respondent No.3 to forbear from making and completing FINAL ASSESSMENT (AS DISTINCT FROM PROVISIONAL ASSESSMENT) of wealth tax against the

petitioner for any future year in respect of the estate left by late Nawab Syed Raza Ali Khan, ex-Ruler of Rampur until such time as the said question about the heirship of the said Nawab and the right to succession to his estate is finally decided in the said two civil suits;

(iii) to grant costs of this petition to the petitioner against the Respondents No.1 to 3; and

(iv) to grant such further or other relief to the petitioner as the Hon'ble Court may think fit in particular facts and circumstances of this case."

2. As is manifest from the above, the petitioner neither assails the initiation of any proceedings pertaining to the computation of wealth tax or for that matter even a notice or any other tangible step or action that may have been taken by the respondents in that regard. A declaration as sought cannot possibly be granted in a vacuum.

3. In view of the aforesaid, we find ourselves unable to continue this writ petition. It shall consequently stand dismissed with liberty reserved to the writ petitioner to raise all issues before the concerned respondents in proceedings that may either be initiated or may be pending.

4. All rights and contentions of respective parties are kept open.

**YASHWANT VARMA, J.**

**PURUSHAINDRA KUMAR KAURAV, J.**

**MARCH 5, 2024/p**