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

\+ W.P.(C) 9129/2023

NISHKA SHARMA .....Petitioner

Through: Mr. Deepak Gupta & Mr. Rahul Dev & Ms. Saloni, Advs.

versus

THE COMMISSIONER, INCOME TAX DEPARTMENT & ANR. .....Respondents

Through: Mr. Vipul Agrawal, Sr.SC, Mr. Gibran Naushad & Ms. Sakshi, Advs. for R-1.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **13.08.2024**

1. This writ petition is thoroughly misconceived. As is evident from a reading of the order dated 12 July 2023, the principal grievance of the writ petitioner was that her husband had wrongfully claimed deductions under Section 80C of the Income Tax Act, 1961 ["**Act**"] in respect of the school tuition fees that she is asserted to have paid.

2. Bearing in mind the nature of the dispute which is sought to be canvassed and which would clearly not fall within the domain of the Income Tax authorities or constitute a subject matter which they could resolve, we find no ground to issue the prerogative writs as prayed for.

3. The writ petition fails and shall stand dismissed.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

AUGUST 13, 2024/sk