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

\+ W.P.(C) 1041/2025 & CM APPL. 5141/2025

ANIL KUMAR .....Petitioner

Through: Mr. Mukesh Gupta, Advocate

versus

INCOME TAX OFFICER & ANR. .....Respondents

Through: Mr. Debesh Panda, SSC with Mr. Vikramaditya Singh, JSC with Ms. Zehra Khan, JSC with Ms. Yashika Gupta, Ms. A. Shankar, Mr. Kanishk Agarwal, Advocates for Income Tax Deptt.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

<u>O R D E R</u>

% **28.01.2025**

1. The petitioner earlier filed the W.P.(C) 17244/2024 with the reliefs which have been prayed for in this writ petition as well.

2. The said writ petition was disposed of by Co-ordinate Bench of this Court *vide* order dated 13.12.2024 whereby on the prayer made by the learned counsel appearing for the petitioner, the petition was permitted to be withdrawn, however, all rights and contentions were reserved.

3. Now, the proceedings of this petition have been instituted and the learned counsel for the petitioner asserts that this Court while permitting withdrawal of the writ petition *vide* order dated 13.12.2024 had since reserved all rights and contentions of the petitioner open, this petition would

be maintainable.

4. We are afraid, such a submission is absolutely misconceived. Once the writ petition was permitted to be withdrawn reserving all the rights and contentions that would not mean that the petitioner was ever permitted to institute a second writ petition on the same cause of action. This writ petition is, thus, dismissed being highly misconceived.

5. The rights and contentions of the petitioner shall remain reserved.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

JANUARY 28, 2025/j