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

\+ W.P.(C) 3081/2025 & CM APPL. 14610/2025, CM APPL. 14611/2025

ANUJ GHULIANI .....Petitioner

Through: Mr.Nitin Kanwar, Adv.

versus

INCOME TAX OFFICER & ANR. .....Respondent

Through: Mr.Puneet Rai, Sr.Standing Counsel with Mr.Ashvini Kr., Adv. & Mr.Rishabh Nangia, JSC.

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

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

% **11.03.2025**

1. Heard Mr.Nitin Kanwar, learned counsel representing the petitioner as also Mr.Puneet Rai, learned Sr. Standing Counsel representing the respondents.

2. It has been pointed out by learned counsel representing the respondents that earlier the petitioner had filed W.P.(C)2142/2025 in respect of the same assessment year without disclosing therein that the final assessment order was already passed on 28.01.2025.

3. Learned counsel for the petitioner states that at the time of filing of the earlier writ petition, it was not in the knowledge of the petitioner that a final assessment order was already passed.

4. Be that as it may, now, the instant petition has been filed by the same assessee pertaining to the same assessment year with the same prayers, which were made in the earlier writ petition. Additionally, a prayer in this writ petition is also been made for quashing the final assessment order

dated 28.01.2025. However, the petitioner in this writ petition has neither made any disclosure of the earlier writ petition namely W.P.(C)2142/2025; nor any disclosure that this Court had dismissed the said writ petition as withdrawn vide order dated 19.02.2025.

5. Any petitioner invoking the writ jurisdiction of this Court is supposed to disclose all necessary facts. He is also expected to make complete disclosure of the fact, which would be necessary for adjudication of the issue being raised in a particular petition. Non disclosure of such a fact as has been done in the instant case, disentitles the petitioner to seek any remedy from the Court in exercise of its jurisdiction under Article 226 of the Constitution of India.

6. In the aforesaid view of the matter, the instant petition along with all pending application stands dismissed.

7. Ordinarily, for suppression of material facts and incomplete disclosure of the facts, the Court could have proceeded to impose costs. However, learned counsel for the petitioner personally stated that this may have occurred on account of some inadvertent error on his part.

8. Considering the aforesaid statement, we refrain from imposing costs.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

MARCH 11, 2025
sr