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

\+ **W.P.(C) 11421/2025 & CM APPL. 46740/2025**

\+ **W.P.(C) 11428/2025 & CM APPL. 46754/2025**

RUPINDER DEEP KAUR SOHI .....Petitioner

Through: Mr. Prakash Sinha, Mr. Ayush Kumar, Mr. Aman Bansal AND Ms. Anjali Bansal, Advocates for petitioner.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 67 (1) DELHI .....Respondent

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC & Ms.Aditi Sabharwal, Advocate

**CORAM:**
**HON'BLE MR. JUSTICE V. KAMESWAR RAO**
**HON'BLE MR. JUSTICE VINOD KUMAR**

**O R D E R**

% **04.08.2025**

1. On the last date of hearing, Mr. Ruchir Bhatia, learned counsel for the Revenue sought time to take instructions.

2. As per his instructions, the respondent intend to issue a corrigendum to the annexure appended to approval under Section 151 of the Income Tax Act, 1961 [**the Act**] (pages 19-23) more specifically to paragraph 6 thereof, to correct the error which has crept in the said paragraph.

3. It is the submission of the learned counsel for the petitioner that there is no approval of the PCIT as is required under sub clause (iv) of Explanation (2) of the Section 148 of the Act. The submission is contested by Mr. Ruchir Bhatia by placing before us the original record to contend that

the approval of the Principal Commissioner, as is required under sub clause (iv) of Explanation(2) was obtained on 18.03.2025, which according to the counsel for the petitioner has not been shared with the petitioner.

4. He states as of now he shall withdraw the petition to enable the petitioner raise all objections both the facts and in law before the Assessing Officer.

5. In view of the submission made by the counsel for petitioner, the present petitions as well as pending application(s), if any, are dismissed as withdrawn.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**AUGUST 04, 2025**

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