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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 17345/2025 CM APPL. 71387/2025**
CHANDA MARWAH

.....Petitioner
Through: Mr. Sumit Lalchandani, Ms Ananya
Kapoor, Mr. Utkarsh Gupta and Ms
Sejal Arora, Advs.

versus

INCOME TAX OFFICER TDS WARD 77(3), NEW DELHI & ORS.
.....Respondent
Through: Mr. Vipul Agrawal (Sr. SC) with Ms.
Sakshi Shairwal, Mr. Akshat Singh
(Jr. SCs), Mr. Gaoraang Ranjan and
Ms. Harshita Kotru (Advs.).

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

% **ORDER**
11.12.2025

1. This petition has been filed with the following prayers:

“A. Issue a writ of mandamus or any other appropriate writ, order or direction directing the Respondents to forthwith consider and dispose of the rectification application dated 11.10.2022 filed by the Petitioner under Section 154 of the Act for Assessment Year 2018-19 in accordance with law;

B. Issue a writ of mandamus or any other appropriate writ, order or direction directing the Respondents to delete the illegal and unsustainable demand of Rs.7,29,580/- raised vide intimation dated 26.06.2025



issued under Section 143(1) of the Act for Assessment Year 2018-19 in view of section 205 of the Act;

C. Pass any further order or direction as this Hon'ble Court may deem fit, just and proper in the facts and circumstances of the present case, in the interest of justice."

2. Mr. Vipul Agrawal, SSC draws our attention to an order dated 09.12.2025 passed by the respondents under Section 154 of the Income Tax Act, 1961 (the Act) to contend that it has been decided by the Assessing Officer, while considering an application filed under Section 154 of the Act and keeping in view the instructions issued by the CBDT that the impugned demand of Rs.7,29,580/- shall not be enforced against the petitioner herein.

3. Taking the Office Order dated 09.12.2025 filed by Mr. Agrawal on record, we dispose of the writ petition.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 11, 2025

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