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

+ **W.P.(CRL) 4234/2025 & CRL.M.A. 38105/2025**

ADITYA SHARMA & ANR.Petitioners
Through: Ms. Mansi Rao and Ms.
Mamta Saha, Advs.

versus

INCOME TAX DEPARTMENT THROUGH
JOIN COMMISSIONER OF INCOME TAX
& ORS.Respondents
Through: Mr. Puneet Rai, Senior
Standing Counsel with Mr.
Ashvini Kumar, Junior
Standing Counsel for R-1
& 2.
Mr. Nishant Kumar, Mr.
Animesh Kumar, Dr.
Sumit Kumar, Ms.
Aprajita, Mrs. Palak Joshi,
Mr. Shikhar Khanna, Mr.
Prashant Shukla and Ms.
Kirti Aggarwal, Advs. for
R-3.

CORAM:
HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

% **22.12.2025**

1. By the present petition, the petitioners seek following prayers :

A. *Issue writ of certiorari or any other appropriate writ or direction to the Respondent no. 1 & 2 thereby quashing the Assessment Order dated 28.11.2019 along with all consequential proceedings qua Petitioner no. 1 (ANNEXURE A2).and/or*



B. Issue any other appropriate Writ order or direction as deemed just and proper in the facts and circumstances of the present case in the interest of justice .

2. At the outset, the learned counsel for the Income Tax Department submits that the present petition seeking quashing of assessment proceedings, should be listed before the concerned Division Bench.
3. The learned counsel for the petitioners submits that the petitioners are in no manner seeking relief in regard to payment of tax, however, are seeking quashing of the proceedings pursuant to the settlement between the parties who were embroiled in a matrimonial dispute.
4. She submits that the connected matter seeking quashing of FIR No. 118/2016 which was registered at the instance of Petitioner No. 2, is also pending consideration before this Court.
5. She submits that since the parties have resolved all their disputes and Respondent No. 3 / complainant in the present case has also stated that the complaint was given to the Income Tax Department on exaggerated facts due to matrimonial dispute, no purpose would be served by continuing the proceedings.
6. Considering the objection raised by the Income Tax Department, list before Division Bench – II on 23.12.2025, subject to the orders of Hon'ble the Chief Justice.

AMIT MAHAJAN, J

DECEMBER 22, 2025

'KDK'