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

- + W.P.(C) 1170/2026 & CM APPL. 5745/2026
- + W.P.(C) 1171/2026 & CM APPL. 5746/2026
- + W.P.(C) 1173/2026 & CM APPL. 5751/2026
- + W.P.(C) 1175/2026 & CM APPL. 5754/2026

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI

.....Petitioner

Through: Mr. Puneet Rai, SSC.

versus

**SMT. SNEH LATA SAWHNEY L/H OF LATE SH. BHUSHAN
LAL SAWHNEY**

.....Respondent

Through: Dr. Rakesh Gupta & Mr. Somil
Agarwal, Advocates.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **28.01.2026**

1. All these writ petitions lay challenge to the common order dated 11.06.2025 passed by the Income Tax Appellate Tribunal, Delhi Bench 'A', New Delhi (hereinafter referred to as the '*Tribunal*') dismissing the department's miscellaneous applications seeking to review the order of the Tribunal dated 01.06.2021.
2. Having heard Mr. Puneet Rai, learned counsel for the petitioner, we are of the view that the order of the Tribunal rejecting miscellaneous applications cannot be challenged in isolation. If it is to be challenged, it



should be challenged with the basic order of the Tribunal (if desired) which was passed on 01.06.2021. Because unless the correctness of the order passed in appeal is examined, it cannot be decided as to whether the Tribunal was justified in rejecting the Miscellaneous application or not.

3. While not entertaining the writ petitions for the reasons aforesaid, we grant a liberty to the petitioner to challenge to the order dated 11.06.2025 alongwith the appeal, (in case preferred) against the basic order of the Tribunal dated 01.06.2021.

4. Needless to observe that we have neither made any observation about the merit or correctness of the orders of the Tribunal nor have we given any assurance of condonation of delay, in case the department chooses to file an appeal against the basic order dated 01.06.2021.

5. With these observations, all the writ petitions alongwith pending applications stand disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 28, 2026/nk