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

\+ W.P.(C) 1164/2026, CM APPL. 5714/2026 STAY, CM APPL. 5715/2026

DEEPA BHATIA

.....Petitioner

Through: Mr. Ved Jain, Mr. Nischay Kantoor, Ms Soniya Dodeja and Mr. Sparsh Kapoor, Advs.

versus

INCOME TAX OFFICER WARD 45 1 DELHI & ORS.

.....Respondents

Through: Mr. Sunil Agarwal, Sr SC with Ms Priya Sarkar, Jr SC and Mr. Rohit Chakraborty Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 03.02.2026

1. By way of this writ petition, the petitioner has challenged the notice dated 18.07.2022 issued under Section 148 of the Income Tax Act, 1961 and order dated 02.12.2025, disposing of petitioner's objection against filed *qua* such notice.

2. Mr. Nischay Kantoor, learned counsel for petitioner at the outset argued that the issue involved in the present writ petition is covered by the judgment of Hon'ble the Supreme Court in the case of **Union of India & Ors.** v. **Rajeev Bansal,** 2024 INSC 754.

3. Mr. Sunil Agarwal, learned Senior Standing Counsel for the respondent-Income Tax Department is not in a position to dispute the aforesaid position of facts and law.

4. Petition is, therefore, allowed.

5. The impugned notice dated 18.07.2022 so also the order dated 02.12.2025 and proceedings in furtherance thereof (if any) are hereby quashed.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 3, 2026/dd