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

+ **W.P.(C) 2238/2026**

BHARAT BANSAL

.....Petitioner

Through: Mr. Moni Bhadra Jain & Ms.
Vanshika Sharma, Advocates.

versus

NATIONAL FACELESS ASSESSMENT CENTRE DELHI

.....Respondent

Through: Mr. Sunil Agarwal, SSC with Ms.
Monica Benjamin & Ms. Gibril
Naushad, JSCs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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09.04.2026

REVIEW PET. 154/2026

1. The instant review petition has been preferred contending that the order passed by this Court on 17.02.2026 suffers from error of law as the circular dated 23.06.2017 is binding as per Section 119 of the Income Tax Act, 1961.
2. Having heard learned counsel for the review petitioner, we are of the view that the scope and the nature of the circular has been dealt with by this Court while rejecting petitioner's writ petition on 17.02.2026. If the petitioner has come with a novel argument, the same cannot be said to be an error apparent on the face of record.



3. The present review petition being an appeal in disguise, is not maintainable.
4. Review petition is, therefore, rejected.

DINESH MEHTA, J.

VINOD KUMAR, J.

APRIL 9, 2026/nk