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

\+ W.P.(C) 2686/2026, CM APPL. 13042/2026 & CM APPL. 13043/2026

NORD ANGLIA EDUCATION LIMITED .....Petitioner
Through: Dr. Shashwat Bajpai & Mr. Mayank Chaturvedi, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE INT. TAX 2(2) (2), NEW DELHI .....Respondent
Through: Mr. Shlok Chandra, SSC with Ms.Naincy Jain, JSC, Ms. Madhavi Shukla, JSC and Mr Udit Dad, Adv.

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

O R D E R

% **26.02.2026**

1. Dr. Bajpai, learned counsel for the petitioner argued that the impugned order dated 14.02.2026 (mentioned as 23.12.2025), passed by the respondent-Assessing Officer under Section 197 of the Income Tax Act, 1961, is in the teeth of the binding directions issued by this Court on 14.01.2026 in petitioner's earlier writ petition being **W.P.(C) 13473/2025** titled ***Nord Anglia Education Limited v. Deputy Commissioner of Income Tax Circle Int. Tax 2(2) (2), New Delhi***. He argued that the order dated 23.12.2025 being demonstrably illegal, falls within the ambit of arbitrariness and, therefore, deserves to be quashed.

2. On a perusal of the order, we have called for the author of the

impugned order, who is present in the Court

3. The Officer, having realized his mistake, undertakes to pass a fresh order within a period of 7 days from today, in accordance with law, more particularly, keeping in mind the directions issued by this Court vide order dated 14.01.2026 and the fact that the assessment orders passed by the Assessing Officer stood set aside by the Income Tax Appellate Tribunal.

4. The impugned order dated 14.02.2026 so also the Tax Withholding Certificate dated 14.02.2026 issued under Section 197 of the Income Tax Act, 1961 are hereby quashed at the assurance so given by the Assessing Officer and in light of what we have observed in paragraph no.3 above.

5. The Assessing Officer is directed to pass a fresh order in accordance with law on or before 05.03.2026.

6. The writ petition along with pending application stands disposed of, accordingly.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 26, 2026
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