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

+ **W.P.(C) 3872/2026 CM APPL. 19012/2026 CM APPL. 19013/2026**

PAWANI BAI

.....Petitioner

Through: Mr. Sumit Lalchandani and Ms.
Ananya Kapoor, Advs

versus

**DEPUTY COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE 19 DELHI**

.....Respondent

Through: Mr. Siddhartha Sinha, SSC.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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09.04.2026

1. After arguing for some time, Mr. Sumit Lalchandani, learned counsel for the petitioner seeks permission to withdraw the present writ petition with a liberty to avail statutory remedy before the Appellate Authority in accordance with law.
2. Considering that the assessment order was passed on 11.03.2026 and that the present writ petition was filed on 23.03.2026, we are of the view that the petitioner is entitled to get a declaration about exclusion of the period spent in pursuing the present writ petition.
3. It is, therefore, directed that in case the petitioner prefers an appeal within 15 days from today, the Appellate Authority shall consider the appeal in accordance with law and shall not dismiss the same on the ground of



limitation.

4. Accordingly, the appeal stands disposed of alongwith the pending application(s), if any.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 9, 2026/sr