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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 5263/2022 & CM APPL. 15720/2022**

SHRI. ANUP KUMAR HUFPetitioner
Through: None.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX
& ORS.Respondents
Through: Mr. Abhishek Maratha, SSC with Mr.
Apoorv Agarwal, JSC.

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

ORDER
06.02.2026

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1. Mr. Abhishek Maratha, learned Senior Standing Counsel submitted that the present writ petition was earlier part of the batch which has been disposed of vide order dated 27.09.2022 by the Co-ordinate Bench of this Court in the case of *Suman Jeet Agarwal v. Income Tax Officer, Ward 61(1), & Ors.*, reported in (2022) 449 ITR 517, but when the other matters were decided, this case however was left out.
2. Hence, in light of the aforesaid order dated 27.09.2022 in the case of *Suman Jeet Agarwal (supra)*, so also the limitation provided by Hon'ble the Supreme Court in the judgment rendered in the case of *Union of India v. Rajeev Bansal* reported in [2024] 469 ITR 46, the petition stands disposed of along with all pending applications.
3. It is hereby declared that limitation as given by Hon'ble the Supreme Court in the case of *Rajeev Bansal (supra)* shall apply and the limitation for



completing the proceedings shall commence from today.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 6, 2026/MR