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

\+ W.P.(C) 4911/2026 CM APPL. 24060/2026

SURABHI BHADAURIA .....Petitioner

Through: Mr. Abhinar Mehrotra & Mr. Kalrav Mehrotra, Advs.

versus

UNION OF INDIA AND ORS .....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC & Mr. P. Gupta, Adv.
Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal, JSC, Mr. Viplav Acharya, JSC and Ms. Nupur Sharma, Adv.

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

O R D E R

% 13.04.2026

1. Mr. Anant Mann, learned Junior Standing Counsel for the respondents at the outset raised a preliminary objection that the petitioner has approached this Court invoking Article 226 of the Constitution of India for challenging an assessment order, which was passed about a year back i.e. on 18.02.2025.

2. While raising grounds that the petition is not maintainable in wake of the alternative remedy, learned counsel also objected to the petitioner’s belated approach to this Court.

3. In light of the objections so raised, we are not inclined to entertain the present writ petition, which is against an assessment order passed under the provision of Income Tax Act, 1961, which provide a channel of appellate

fora.

4. The writ petition is thus, dismissed, however, while giving the petitioner a liberty to file an appeal as per the provisions of Income Tax Act, 1961.

5. In case the appeal is preferred within a period of 15 days from today, alongwith the application of condonation of delay, the Appellate Authority shall consider the question of delay sympathetically.

6. The petition alongwith pending application(s) stand(s) disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 13, 2026/*sr*