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

+ **W.P.(C) 5504/2026 & CM APPL. 26989/2026**

**WORLD ASSOCIATION FOR SMALL AND MEDIUM
ENTERPRISES**

Through: Mr. Amit Shrivastava, Adv.

versus

**NATIONAL FACELESS APPEAL CENTRE INCOME TAX
DEPARTMENT & ORS.Respondents**

Through: Mr. Gaurav Gupta, SSC, Mr.
Shivendra Singh and Mr. Yojit
Pareek, JSCs and Mr. Surya, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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23.04.2026

1. By way of the present writ petition, the petitioner has sought direction to the Appellate Authority (Commissioner of Income Tax (Appeals)) to decide petitioner's appeals, which are pending since 30.04.2022 for Assessment Year 2017-18.
2. Learned counsel for the appellant submitted that since the entire/substantial amount has been deposited or recovered by the respondents, petitioner's appeals are not being taken up for consideration as the priority is generally given to those appeals, in which interim order has been passed.
3. Having heard learned counsel for the petitioner, we are of the view



that no sweeping direction can be issued to the Appellate Authority, unless quantifiable data in relation to pendency of appeals before the institutions is placed before us.

4. Be that as it may, the petitioner is free to move an application before the Appellate Authority, who shall consider the same in accordance with law.

5. Petition stands disposed of along with all pending applications.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 23, 2026/cd