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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ W.P.(C) 6381/2026, CM APPL. 31435/2026 & CM APPL. 31436/2026  
BALAJI AIR SERVICE .....Petitioner

Through: Mr. Bhimanshu Kansal, Advocate.

versus

INCOME TAX OFFICER WARD 29(1) CIVIC CENTRE NEW  
DELHI & ANR. ....Respondents

Through: Mr. Puneet Rai, SSC with Mr.  
Ashvini Kr. & Mr. Rishabh Nangia,  
JSCs.

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

**ORDER**  
**11.05.2026**

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1. Instant writ petition has been preferred against the assessment order dated 05.02.2026.
2. Mr. Puneet Rai, learned Senior Standing Counsel, at the outset raised a preliminary objection that the petitioner has challenged the assessment order directly before this Court, rather than availing statutory remedy of appeal available to the petitioner.
3. He further submitted that the ground which the petitioner has taken before this Court has not been raised before the Assessing Officer pursuant to the reply filed by the respondents.
4. Considering the facts of the present case, we are not inclined to entertain the present writ petition. Petitioner shall be free to take his



statutory remedies before the Appellate Authority.

5. In case the appeal is preferred within a period of two weeks from today alongwith an application under Section 5 of the Limitation Act, 1963 the Appellate Authority shall consider the delay sympathetically.

6. With the above observations, the writ petition stands disposed of, with all pending applications.

**DINESH MEHTA, J.**

**VINOD KUMAR, J.**

**MAY 11, 2026/nk**