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

\+ W.P.(C) 6633/2026 CM APPL. 32612/2026 CM APPL. 32613/2026

MS ANYA TRADERS

.....Petitioner

Through: Mrs. Anjali Jha Manish, Mr. Priyadarshi Manish and Ms. Ashima Acharya, Advs.

versus

ASSESSMENT UNIT INCOME TAX DEPARTMENT & ANR.

.....Respondent

Through: Mr. Anurag Ojha, SSC, Ms. Hemlata Rawat, Mr. V. K. Saksena, JSCs.

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

O R D E R

% 14.05.2026

1. By way of the present writ petition, the petitioner has challenged the assessment order dated 24.03.2026.

2. Learned counsel for the petitioner submitted that the impugned assessment order suffers from manifest error of law inasmuch as the Assessing Officer (AO) has made additions in relation to certain transactions, which do not relate to the assessment year in question.

3. Having heard learned counsel for the petitioner for some time, we are of the view that the petitioner has literally tried to convert this Court in an Appellate Forum, that too for appreciating the facts and evidence.

4. We are of the view that the grievance, which the petitioner has raised

and the arguments which have been canvassed at the bar are required to be advanced before the Appellate Authority, which is meant for and empowered by the law so to do.

5. We do not find it to be a case worth warranting interference of this Court in extraordinary jurisdiction under Article 226 of the Constitution of India.

6. The petition is, therefore, dismissed.

7. In case petitioner prefers an appeal within a period of two weeks from today, the Appellate Authority shall consider the same on merit without raising any objection of limitation.

8. The petition along with the pending application(s) is disposed.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 14, 2026/*dd*