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

\+ W.P.(C) 7071/2026 CM APPL. 34614/2026 CM APPL. 34615/2026

RISHI INFRATECH PRIVATE LIMITED (AS SUCCESSOR IN INTEREST OF ERSTWHILE MANGAL KALAS SERVICES PRIVATE LIMITED) .....Petitioner

Through: Ms. Kavita Jha, Sr. Adv. with Mr. Vaibhav Kulkarni & Mr. Himanshu Aggarwal, Advs.

versus

INCOME TAX OFFICER WARD 21(1) NEW DELHI & ORS. .....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Maan & Mr. Pratyaksh Gupta, JSCs.

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

O R D E R

% **20.05.2026**

1. A host of arguments have been advanced by the learned counsel for the petitioner, some of which relate to jurisdictional aspect and some revolve around merits of the additions/ assessment made vide order dated 31.03.2026.

2. Mr. Anant Maan, learned Junior Standing Counsel, contended that out of various arguments, the argument that the assessment has been framed in the name of a non-existent entity i.e., Mangal Kalas Services Private Limited (which stood merged in the present petitioner-company, namely, Rishi Infratech Private Limited) can be considered and the so called lacunae can be filled/cured.

3. With regard to other issues, he submitted that the same are required to be raised before the appellate forum, as they require determination of disputed questions and arguments which do not hit at the jurisdiction or give rise to any jurisdictional issue.

4. He submitted that, so far as the issue relating to the assessment order having been framed in the name of wrong entity is concerned, the Assessing Officer be allowed to pass a rectified order in accordance with law, in the name of the petitioner, Rishi Infratech Private Limited.

5. With the liberty as prayed, the writ proceedings are closed.

6. The respondent/Assessing Officer (if so desired) will issue an amended/corrected assessment order in the name of the present petitioner, which has filed reply and joined issues. The order shall be issued within a period of 30 days from today. The petitioner shall thereafter be free to avail statutory/legal remedies against order so passed, in accordance with law.

7. For a period of 30 days of the amended order being passed, no coercive action shall be taken either against the petitioner or against the non-existent entity (Mangal Kalas Services Private Limited), as the assessment order framed in the name of Mangal Kalas Services Private Limited is unenforceable.

8. The petition stands disposed of alongwith all pending applications.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 20, 2026/*sr*