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

\+ W.P.(C) 7256/2025, CM APPL. 32671/2025-STAY

TARIK HANDA .....Petitioner

Through: Mr. Ruchesh Sinha & Ms. Monalisa Maity, Advocates.

versus

ITO WARD 50(1) NEW DELHI & ANR. .....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh & Mr. Yojit Pareek, JSCs.

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

<u>O R D E R</u>

% 22.05.2026

1. By way of the present writ petition, the petitioner has challenged the intimation/order dated 19.03.2025 (Annexure-1 being a screenshot), which reflected that the petitioner's application under Direct Tax Vivad se Vishwas Scheme, 2024 *(hereinafter referred to as 'the Scheme of 2024')* has been rejected.

2. The petitioner has asserted that though no copy of order etc. was supplied/served to him, but it was only pursuant to queries raised by the petitioner, he was informed that the Competent Authority had rejected his application because, on the date of filing of the application, no assessment order was in existence.

3. Learned counsel for the petitioner submitted, that on previous occasion the petitioner had preferred a writ petition being W.P.(C) 2370/2023, wherein an interim order dated 24.02.2023 was passed by the High Court to the effect that the Assessing Officer shall be at liberty to continue with the reassessment proceedings, but in case any assessment order being adverse to the interest of the petitioner is passed, it shall not be given effect to.

4. Learned counsel submitted that such stipulation made in the order passed by this Court, led the Competent Authority to form an opinion that, on the date when the application was filed, no assessment order was in existence.

5. There is no gainsaying the fact that subsequently, the petitioner had withdrawn the said application. Hence, technically, rather hyper technically speaking, the Competent Authority might be correct, but legally and purposively, it was not. Because, on the date when the application was filed, an assessment order had already been passed and it was only because of the interim order (dated 24.02.2023) passed by this Court, the same was not given effect to.

6. The expression 'not be given effect to' means that the recovery proceedings and penalty proceedings, if any, shall not be initiated. But the existence of the order cannot be denied – there is a subtle yet substantial difference between enforceability of an order *vis-à-vis* existence. Be that as it may.

7. Learned counsel for the petitioner at this juncture informed that

the right of the petitioner to apply under the Scheme of 2024 has since expired, hence, he cannot apply afresh. He also submitted that since the petitioner's application has been rejected, his second application will not be entertained.

8. Having regard to the facts noted above, we allow the petitioner a liberty to apply under the Scheme of 2024. The application be filed latest by 15.06.2026. In case, the facility or option of filing the application form electronically, is not prevalent, the concerned PCIT shall allow the petitioner to file an application physically.

9. Writ petition stands allowed partly.

DINESH MEHTA, J.

VINOD KUMAR, J.

MAY 22, 2026/*nk*