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

\+ W.P.(C) 3579/2007

GURVINDER PAL SINGH .....Petitioner
Through:

versus

DEPUTY COMMISSIONER OF INCOME .....Respondent
Through: Mr. Vipul Agrawal, SSC with Mr.Gaoraang Ranjan, Ms. Sakshi Shainwal & Ms. Harshita Kotnu, Advs.

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

O R D E R

% **07.04.2026**

1. By way of the present petition, the petitioner has challenged the order dated 22.12.2006 vide which the respondent directed special audit under Section 142(2A) of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961')* to be conducted in the petitioner's case.

2. Upon a perusal of the record, we find that on 15.05.2007, the effect and operation of the orders dated 22.12.2006 and 05.04.2007 had been stayed by this Court.

3. On the previous date of hearing *i.e.*, 25.02.2026 while recording the proceedings in detail, we had directed the Department to obtain instructions as to whether the Department still intends to proceed with the notice of special audit. The said order dated 25.02.2026 reads thus:

> *"1. The present writ petition has been filed seeking the*

following reliefs:-

> *"(i) Quashing order dated 22/12/06 passed by the respondent authority directing the accounts of the petitioner to be subjected to a Special audit U/s 142 (2A).*
> *(ii) Quashing order dated 05/04/07 passed by the CIT dismissing the petition under section 264 of the Income Tax Act, 1961.*
> *…….”*

2. Despite service, none appeared on behalf of the petitioner when the matter was called out.
3. On perusal of the record, we find that on 15.05.2007, following interim order was passed by this Court:

> *"In the meanwhile, there will be a stay of the operation of the order dated 22nd December, 2006 read with the order of 05"' April, 2007”*

4. We are of the view that after passing of 19 years, no frutiful purpose would be served in subjecting the petitioner to special audit.
5. Mr. Vipul Agrawal, learned Senior Standing Counsel to obtain instructions from the Department as to whether Department still intends to proceed with the notice for special audit.”

4. Learned senior standing counsel for the respondent submitted that since the matter is very old, the Department is tracing the record and it needs some more time to complete instructions.

5. Having regard to the nature of the dispute in which the petitioner had challenged the order requiring special audit to be conducted and more particularly because pursuant to the interim order dated 22.12.2006, proceedings in furtherance of the said order has been stayed way back in the year 2007, we feel that even if we dismiss the writ petition, it would not be

conducive for the Department now to conduct special audit. We opine so because the petitioner is not being represented here.

6. We, therefore, close the proceedings here itself and annul the orders dated 22.12.2006 and 05.04.2007 for conducting special audit to give quietus to an issue which has been rendered academic.

7. The Department shall be at liberty to file an application for revival of the writ petition, if felt necessary.

8. The writ petition is disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 7, 2026
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