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

\# **CNR No. DLHC010492792026**

\+ W.P.(C) 15107/2026, CM APPL. 71001/2026 & CM APPL. 71002/2026

SHUBHAM TIWARI .....Petitioner

Through: Mr. Siddharth Dubey, Ms. Anshul Rai & Mr.Raunaq, Advocates.

versus

COMMISSIONER OF INCOME TAX (APPEALS) NATIONAL FACELESS APPEAL CENTRE DELHI AND ORS

.....Respondent

Through: Mr. Shlok Chandra, SSC with Ms. Naincy Jain, Ms. Madhavi Shukla, JSCs.

**CORAM:**
**HON'BLE MR. JUSTICE DINESH MEHTA**
**HON'BLE DR. JUSTICE ADITI CHOUDHARY**

**O R D E R**

**% 12.10.2026**

1. The petitioner approached this Court with a grievance that his appeal, which was filed on 07.04.2025 before the Commissioner of Income Tax (Appeals) *(hereinafter referred to as 'CIT(A)')*, is pending. The petitioner also claims to have filed a stay application on 01.06.2025, which the CIT (A) has not yet taken up for consideration, in spite of the statutory mandate given under Section 250(6A) of the Income Tax Act, 1961 and the CBDT circulars issued in this regard from time to time, is the main grievance which the petitioner has raised herein.

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2. Learned counsel submitted that though the appeal of the petitioner and stay application is pending, the respondents are taking coercive measures to recover the demand raised against the petitioner.

3. Heard learned counsel for the parties and perused the record.

4. We find that the petitioner has rushed to this Court without even moving a formal application for early listing/hearing of the appeal before the Appellate Authority.

5. While observing that hearing the stay application of an assessee is imperative, as the very purpose of filing a stay application gets frustrated, we direct the petitioner to first move an application before the CIT (A) for taking up the stay application for consideration at an early date.

6. In case, any such application is filed, the Appellate Authority shall consider the stay application at an early date, in accordance with law, subject of course to, pendency of other stay applications and other urgent matters.

7. The writ petition alongwith pending applications stands disposed of accordingly.

**DINESH MEHTA, J.**

**ADITI CHOUDHARY, J.**

**OCTOBER 12, 2026**/*nk*

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