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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 15923/2023 CM APPL. 64145/2023
SANJEEV AGARWAL

.....Petitioner

Through: Mr. Ankit Agarwal and Mr. Koustubh
Desai, Advs.

versus

DY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 28
& ORS.

.....Respondents

Through: Mr. Shlok Chandra, Sr. Std. Counsel
with Ms. Naincy Jain, Ms. Madhavi
Shukla, Jr. SCs.

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+ W.P.(C) 35/2024 CM APPL. 81/2024
SUDHIR AGARWAL

.....Petitioner

Through: Mr. Ankit Agarwal and Mr. Koustubh
Desai, Advs.

versus

DY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 28
& ORS.

.....Respondents

Through: Mr. Shlok Chandra, Sr. Std. Counsel
with Ms. Naincy Jain, Ms. Madhavi
Shukla, Jr. SCs.

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

ORDER

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05.02.2026

1. By way of the present writ petitions, petitioner has challenged the satisfaction note, which has been drawn by the competent authority on a number of grounds.



2. All the issues require determination of disputed facts; we are not inclined to entertain the same.
3. At this juncture, learned counsel for the petitioner sought permission to withdraw the present writ petitions with liberty to file reply/objections, if any, before the Assessing Officer and take up the matter before the Appellate Authority, if the Jurisdictional Assessing Officer still proposes to pass an assessment order against him.
4. With a liberty as prayed, the petitions stand disposed of.
5. Needless to observe that we have not made any observation on merit of the petitioner's objection or otherwise.
6. Pending applications, if any, are also disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 5, 2026/dd