$~4 & 5

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

\+ W.P.(C) 16840/2025 & CM APPL. 69220/2025

\+ W.P.(C) 16924/2025 & CM APPL. 69576/2025

IRIS HOSPITALITIES PRIVATE LIMITED .....Petitioner

Through: Mr. Mayank Patwani, Mr. Akash Ojha, Advs.

versus

INCOME TAX OFFICER, WARD 12(1) DELHI & ORS. .....Respondents

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, JSC, Ms. Nupur Sharma, Adv.
Ms. Babita Saini, SPC.

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

ORDER

% **02.02.2026**

1. By way of these writ petitions, the petitioner has challenged the notices for reassessment under Section 148 of the Income Tax Act, 1961 against the petitioner for assessment year 2019-20 so also for assessment year 2020-21.

2. The basic plank for which the petition has been preferred is, that the reassessment proceedings for 2 assessment years cannot be undertaken for the very same reason.

3. Pursuant to Court's query, learned counsel for the respondent submitted that maybe the reassessment proceedings had been undertaken for

2 years, but the petitioner shall be assessed only in one of the years so far as deeming fiction given under Section 56 of the Income Tax Act is concerned.

4. It was further assured that only one Assessing Officer shall pass orders for both the proceedings, so as to ward off any harassment or duplicacy of the income.

5. In view of the assurance so given by Mr. Apoorv Agarwal, we are not inclined to continue with the present writ petitions.

6. Writ petitions, therefore, stand disposed of in terms of the statement so given by Mr. Agarwal.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 2, 2026/*nk*