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

+ **W.P.(C) 15332/2024 & CM APPL. 64318/2024**

VISHAL SEHGAL

.....Petitioner

Through: Mr. Salil Aggarwal, Sr. Adv., Mr.
Madhur Aggarwal, Mr. Uma Shankar
and Mr. Mahir Aggarwal, Advs.

versus

**ASCITSISTANT COMMISSIONER OF INCOME TAX CIRCLE
67(1) NEW DELHI AND ANR.**

.....Respondents

Through: Mr. Puneet Rai, SSC, Mr. Ashvini
Kumar and Mr. Rishabh Nangia, SCs

(14)

+ **W.P.(C) 16636/2024 & CM APPL. 70368/2024**

HARI OM RAI (THROUGH PAIROKAR) PRANAY RAI

.....Petitioner

Through: Mr. Salil Aggarwal, Sr. Adv., Mr.
Madhur Aggarwal, Mr. Uma Shankar
and Mr. Mahir Aggarwal, Advs.

versus

**ASSTT COMISSIONER OF INCOME TAX CIRCLE19 (1) AND
ANR.**

.....Respondents

Through: Mr. Puneet Rai, SSC, Mr. Ashvini
Kumar and Mr. Rishabh Nangia, SCs



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

ORDER
15.05.2026

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1. Informing that the petitioner's return of income as filed has been accepted, learned Senior Counsel for the petitioner-assessee submitted that though there is a substantial legal issue involved, but for practical purposes, the writ petitions have rendered infructuous/academic.
2. Both the writ petitions are therefore, dismissed as having become infructuous.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 15, 2026/cd