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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 18611/2025, CM APPL. 77358/2025 & CM APPL.
1699/2026

ARUN GARG & ANR.Petitioners

Through: Mr. Siddharth R. Gupta, Mr. Mrigank
Prabhakar, Mr. Shantanu Sharma,
Mr. Aman Agarwal, Mr. Uddaish
Palya, Ms. Surbhi Saxena and
Ms. Astha Singh, Advocates.

versus

UNION OF INDIA, MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE) & ANR.Respondents
Through:

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
28.01.2026

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1. Learned counsel for the petitioners, in view of the objections to the territorial jurisdiction, wishes to withdraw the present petition with liberty to approach the Calcutta High Court.
2. The present petition, along with pending applications, if any, stands disposed of as withdrawn with liberty as prayed for.
3. We make it clear that we have not appreciated the merits of the matter.



4. The time spent in prosecuting the petition be considered in case if the issue of limitation crops up.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 28, 2026

Sk/dd