$~1 to 6, 54, 55, 59 to 63, 72 to 102, 104 to 115

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

+ W.P.(C) 2617/2026 CM APPL. 12726/2026
+ W.P.(C) 2626/2026 CM APPL. 12775/2026
+ W.P.(C) 2632/2026 CM APPL. 12788/2026
+ W.P.(C) 2644/2026 CM APPL. 12861/2026
+ W.P.(C) 2646/2026 CM APPL. 12875/2026
+ W.P.(C) 3001/2026 CM APPL. 14496/2026
+ W.P.(C) 17735/2025 CM APPL. 73296/2025
+ W.P.(C) 18878/2025 CM APPL. 78605/2025
+ W.P.(C) 219/2026 CM APPL. 1011/2026
+ W.P.(C) 220/2026 CM APPL. 1014/2026
+ W.P.(C) 223/2026 CM APPL. 1078/2026
+ W.P.(C) 224/2026 CM APPL. 1080/2026
+ W.P.(C) 225/2026 CM APPL. 1082/2026
+ W.P.(C) 14952/2025 CM APPL. 61522/2025
+ W.P.(C) 14962/2025 CM APPL. 61539/2025
+ W.P.(C) 14963/2025 CM APPL. 61541/2025
+ W.P.(C) 14966/2025 CM APPL. 61546/2025
+ W.P.(C) 14968/2025 CM APPL. 61550/2025
+ W.P.(C) 14970/2025 CM APPL. 61553/2025
+ W.P.(C) 15983/2025 CM APPL. 65400/2025
+ W.P.(C) 16009/2025 CM APPL. 65606/2025
+ W.P.(C) 16010/2025 CM APPL. 65608/2025
+ W.P.(C) 16049/2025 CM APPL. 65754/2025
+ W.P.(C) 16052/2025 CM APPL. 65760/2025
+ W.P.(C) 16060/2025 CM APPL. 65776/2025
+ W.P.(C) 15984/2025 CM APPL. 65404/2025
+ W.P.(C) 16062/2025 CM APPL. 65778/2025
+ W.P.(C) 17436/2025 CM APPL. 72019/2025
+ W.P.(C) 17717/2025 CM APPL. 73149/2025
+ W.P.(C) 17720/2025 CM APPL. 73157/2025
+ W.P.(C) 17728/2025 CM APPL. 73209/2025
+ W.P.(C) 17733/2025 CM APPL. 73292/2025
+ W.P.(C) 17734/2025 CM APPL. 73294/2025
+ W.P.(C) 17740/2025 CM APPL. 73304/2025
+ W.P.(C) 17965/2025 CM APPL. 74320/2025

\+ W.P.(C) 18006/2025 CM APPL. 74513/2025
\+ W.P.(C) 18009/2025 CM APPL. 74523/2025
\+ W.P.(C) 18034/2025 CM APPL. 74589/2025
\+ W.P.(C) 18972/2025 CM APPL. 79003/2025
\+ W.P.(C) 18973/2025 CM APPL. 79006/2025
\+ W.P.(C) 18974/2025 CM APPL. 79010/2025
\+ W.P.(C) 18977/2025 CM APPL. 79018/2025
\+ W.P.(C) 18978/2025 CM APPL. 79020/2025
\+ W.P.(C) 1402/2026 CM APPL. 6873/2026
\+ W.P.(C) 11060/2023 CM APPL. 42890/2023
\+ W.P.(C) 15149/2023 CM APPL. 60584/2023
\+ W.P.(C) 16210/2023 CM APPL. 65157/2023
\+ W.P.(C) 10257/2024 CM APPL. 42064/2024
\+ W.P.(C) 6642/2024 CM APPL. 27673/2024
\+ W.P.(C) 9719/2024 CM APPL. 39848/2024
\+ W.P.(C) 9735/2024 CM APPL. 39944/2024
\+ W.P.(C) 12374/2024 CM APPL. 51474/2024
\+ W.P.(C) 14007/2024 CM APPL. 58588/2024
\+ W.P.(C) 14505/2024 CM APPL. 60777/2024
\+ W.P.(C) 14732/2024 CM APPL. 61867/2024
\+ W.P.(C) 14814/2024 CM APPL. 62262/2024

WANSHAN MOBILES PVT LTD
LINGDAO MOBILES INDIA PVT LTD
BRO MOBILE TRADING INDIA PVT LTD
DELPHIX SOFTWARE PRIVATE LIMITED
KIRIN TECHNOLOGY PVT LTD
BOANG TECHNOLOGY PVT LTD
GREEN FORTUNE COMMUNICATIONS PVT LTD
KIRIN TECHNOLOGY PVT LTD
ZHENG YUAN MOBILES PVT LTD
ZHONGFU MOBILE PVT LTD
GONG CHENG COMMUNICATIONS PVT LTD
ZHONGFU MOBILE PVT LTD
DONALDSON INDIA FILTER SYSTEMS PRIVATE LIMITED
NOKIA SOLUTIONS AND NETWORKS INDIA PRIVATE LIMITED

MANPOWER GROUP SERVICES INDIA PRIVATE LIMITED
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INFOGAIN INDIA PRIVATE LIMITED
NOKIA SOLUTIONS AND NETWORKS INDIA PRIVATE LIMITED PREVIOUSLY KNOWN AS ALCATEL LUCENT INDIA LTD
RAMTECH CONSULTING
BID SERVICES DIVISION MAURITIUS LTD .....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 30 DELHI & ORS. .....Respondents

Counsel for the petitioner:

Mr. Himanshu S. Sinha, Mr. Prashant Meharchandani, Ms. Kanika Jain & Mr. Jainender Singh Kataria, Advs.

Mr. Ajay Vohra, Sr. Adv. with Mr. Aditya Vohra & Mr. Tanmay Dhakras, Advs.

Counsel for the respondent:

Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal, JSC & Mr. Viplav Acharya, JSC.

Mr. Shlok Chandra, SSC with Ms. Nancy Jain, JSC, Ms. Madhavi Shukla, JSC & Mr. Udit Dad, Adv.

Mr. Siddhartha Singha, SSC with Ms. Easha Gurung, JSC

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

O R D E R

% **28.04.2026**

1. Learned counsel inform that the basic issue of limitation under

Section 144C read with Section 153 is pending before Hon'ble the Supreme Court and further that because of a divergence of opinion, the matter has been referred to a Larger Bench.

2. They further inform that in the meanwhile the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961')* has been retrospectively amended by way of Finance Act, 2026 and it has been provided that the limitation under Section 144C of the Act of 1961 will apply even after the limitation provided Section 153 is over.

3. Learned counsel submitted that by virtue of this retrospective amendment the rights of the accrued rights of assessee have been adversely affected.

4. Under the changed circumstances, learned counsel for the petitioners pray for withdrawal of the writ petitions with a liberty to file fresh writ petitions incorporating the challenge to the retrospective amendment brought by Section 8 of the Finance Act, 2026, from other grounds which have already been raised.

5. Learned counsel for the petitioners, at this juncture, submitted that the filing of fresh petitions may take some time and therefore, the interim order which this Court has passed in each of the case be ordered to continue for a period of four weeks.

6. The request made by learned counsel for the petitioner appears to be reasonable, particularly when the petitioners are having interim order(s) in their favour; there is a divergence of opinion in two Hon'ble Judges of the Supreme Court and matter has been referred to a Larger Bench.

7. We, therefore, dispose of all the captioned writ petitions as withdrawn, while giving the petitioner(s) a liberty to file fresh writ

petition(s) on or before 24.05.2026.

8. The interim order(s) as has been granted in each of the petitioner's case shall continue up to 31.05.2026.

9. In case, any petitioner is not in a position to file a fresh writ petition on account of unavoidable circumstances, it shall be free to move appropriate application seeking extension of the interim order(s) or appropriate order.

10. The writ petitions stand disposed of alongwith all pending applications.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 28, 2026/*sr*