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

\+ W.P.(C) 19497/2025 & CM APPL. 81394/2025

RAJIV GANDHI FOUNDATION .....Petitioner

Through: Ms. Kavita Jha, Sr. Advocate with Mr. Vaibhav Kulkarni, Advocate.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX & ANR. .....Respondents

Through: Mr. Zoheb Hossain, Spl. Counsel with Mr. Indruj Rai, SSC and Mr. Sanjeev Menon, JSC.

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

O R D E R

% **21.01.2026**

1. After arguing for some time, learned Senior Counsel for the petitioner submits that she has received instructions from the client that instead of pursuing present writ petition, the petitioner be allowed to take all grounds and pleas, which have been taken in the present writ petition along with the reply on merits, before the Authority *i.e.* Respondent No. 1-Principal Commissioner of Income Tax.

2. She however submitted that since the CEO of the Company is in some difficulty, some time be allowed for doing the same.

3. Considering the request made by learned Senior Counsel for the petitioner, we hereby allow the petitioner to file consolidated reply before Respondent No. 1-Principal Commissioner of Income Tax by 28.02.2026.

4. We are informed by Mr. Zoheb Hossain, learned Special Counsel for

the respondents that respondent No.1 will be left with hardly any time to complete the proceeding as the limitation would expire on 31.03.2026.

5. Having regard to the facts and circumstances of the case and in order to balance the equity, we hereby exercise our powers under Article 226 of the Constitution and extend the limitation for passing the order by Respondent No. 1 upto 30.04.2026.

6. Since the order has been passed with the consent of the parties, the petitioner shall not be allowed to raise any objection about the limitation, in case the Respondent No. 1 passes the order by 30.04.2026.

7. Needless to clarify that we have not recorded any finding or made observations on merit of the case and all the objections which the petitioner proposes to raise, including those which have been taken in the instant writ petition shall be allowed to be taken, which shall be considered by Respondent No. 1 in accordance with law, without being influenced by the factum of withdrawal of the present writ petition.

8. At the request of learned Senior Counsel for the petitioner, we also direct Respondent No. 1 to provide opportunity of personal hearing to the petitioner or its representative.

9. Accordingly, present petition, with pending application is dismissed as withdrawn.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 21, 2026/MR