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

+ **W.P.(C) 86/2026 CM APPL. 447/2026 CM APPL. 448/2026**

SANJAY SINGHAL PROPRIETOR OF M/S SHIVA STEEL

.....Petitioner

Through: Mr. Yatin Sharma and Mr. Mohit Solanki, Advs.

versus

COMMISSIONER OF INCOME TAX & ANR.Respondents

Through: Appearance not given

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **06.01.2026**

1. After arguing for sometime, learned counsel for petitioner seeks permission to withdraw the present petition with a liberty to file a fresh one.
2. The petition along with the pending applications is, accordingly, dismissed as withdrawn, with liberty as prayed for.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 6, 2026/cd