



\$~15

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

+ ITA 181/2026 & CM APPL. 15616/2026

PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-1,
DELHI

.....Appellant

Through: Mr. Puneet Rai, SSC with Mr. Ashvini
Kr. & Mr. Rishabh Nangia, JSC

versus

MOHD. SHAHNAWAZ

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

%

13.03.2026

1. The following substantial questions of law arise in the appeal:-

(i) Whether in the facts of the case, one common approval for different Assessment Years granted by the Additional Commissioner of Income Tax was contrary to law?

(ii) In case the answer to the first question is in the affirmative, whether the lapse is procedural or substantial warranting annulment of the assessment proceedings?

2. Admit.

3. Issue notice to the respondent returnable on 28.03.2026.

4. Notice be issued in two sets out of which one be given *dasti* to Mr. Puneet Rai, learned Senior Standing Counsel for the appellant, for



effecting *dasti* service.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 13, 2026

kk