



\$~56 to 59, 68, 69, 70, 72 & 73

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

+ ITA 188/2026
+ ITA 189/2026
+ ITA 190/2026
+ ITA 191/2026
+ ITA 194/2026
+ ITA 195/2026
+ ITA 196/2026
+ ITA 198/2026
+ ITA 199/2026

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

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

versus

MOHD. SHAHNAWAZ
MOIN AKHTAR QURESHI

.....Respondents

Through:

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **17.03.2026**

CM APPL. 16278/2026(exemption)

CM APPL. 16282/2026(exemption)

CM APPL. 16283/2026(exemption)

CM APPL. 16287/2026(exemption)

CM APPL. 16345/2026(exemption)

CM APPL. 16348/2026(exemption)

CM APPL. 16351/2026(exemption)

CM APPL. 16364/2026(exemption)

CM APPL. 16365/2026 (exemption)

1. Allowed, subject to all just exceptions.



2. The applications stand disposed of.

ITA 188/2026

ITA 189/2026

ITA 190/2026

ITA 191/2026

ITA 194/2026

ITA 195/2026

ITA 196/2026

ITA 198/2026

ITA 199/2026

3. The following substantial questions of law arise in the appeals:-

(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?

4. Admit.

5. Issue notice to the respondent returnable on 28.03.2026.

6. 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 17, 2026

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