



\$~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,  
DELHI .....Appellant

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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