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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 232/2026 & CM APPL. 18040/2026  
PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-1,  
DELHI .....Appellant

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

versus

MOIN AKHTAR QURESHI .....Respondent

Through: None.

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

% **23.03.2026**

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 23.04.2026.

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 23, 2026/kk**