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

+ W.P.(C) 684/2019

PR. COMMISSIONER OF INCOME TAX- 18 .....Petitioner

Through: Mr. Vipul Agrawal, SSC  
Mr. Deepak Chopra, Mr. Ankur  
Goyal & Mr. Priyam  
Bhatnagar, Advs.

versus

MS. SUNAINI GUPTA .....Respondent

Through: Mr. Ankul Goyal & Mr. Priyam  
Bhatnagar, Advs.

33

+ W.P.(C) 3755/2019

SUNAINI GUPTA .....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul  
Goyal & Mr. Priyam  
Bhatnagar, Advs.

versus

PR. COMMISSIONER OF INCOME TAX-18 .....Respondent

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

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN  
SHANKAR**

**ORDER**  
**19.02.2025**

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We are informed by learned counsel representing the writ petitioner in W.P.(C) 3755/2019 that although an effort had been made to seek resolution of the pending dispute under the Direct Tax Vivad Se Vishwas Act, 2020, the same was refused in light of the



amendments introduced therein by virtue of Finance Act, 2021 and the validity of which has presently been challenged by the writ petitioner in W.P.(C) 6571/2021.

Consequently, it is requested that this matter may be re-notified for another date.

Consequently, let both writ petitions be called again on 05.05.2025.

**YASHWANT VARMA, J.**

**HARISH VAIDYANATHAN SHANKAR, J.**  
**FEBRUARY 19, 2025/v**