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

\+ CS(OS) 166/2026 & I.A. Nos. 4911/2026, 14074/2026 & 14075/2026

PRASHANT KUMAR .....Plaintiff

Through: Mr. Harshit Jain, Mr. Arjun Drall and Mr. Utsav, Advocates
Mob: 9971390547
Email: contact@harshitjain.co.in

versus

ABHINOV VASHISHT & ANR. .....Defendants

Through: Mr. M.A. Niyazi, Ms. Kirti Bhardwaj, Ms. Nehmat Sethi and Mr. Adnan, Advocates
Mob: 9810413706
Email: niyazi786@gmail.com

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

O R D E R

% **19.05.2026**

I.A. 14075/2026

1. The present application has been filed on behalf of defendant nos. 1 and 2 under Order VIII Rule 1 of the Code of Civil Procedure, 1908 ("CPC"), read with Section 151 and Section 148 of CPC, for condoning the delay of 23 days in filing the written statement, and taking the same on record.

2. Issue notice. Notice is accepted by learned counsel appearing for the plaintiff, who submits that he has no objection if the written statement is taken on record.

3. Considering the submissions made before this Court and the fact that

the written statement has been filed within the extended period as provided under the Delhi High Court (Original Side) Rules, 2018 (“Delhi High Court Rules”), the delay of 23 days in filing the written statement is condoned.

4. The written statement filed on behalf of defendant nos. 1 and 2 is taken on record.

5. With the aforesaid directions, the present application is disposed of.

I.A. 14074/2026

6. The present application has been filed on behalf of defendant nos. 1 and 2 under Section 151 of CPC, with prayer for referring the matter to jurisdictional Income Tax Department to verify the transactions having taken place in cash.

7. Learned counsel appearing for the defendant nos. 1 and 2 submits that Agreement to Sell dated 03rd November, 2025, records that the plaintiff had paid huge cash amount of Rs. 50 lacs towards part-payment to the defendant nos. 1 and 2, through their attorney on 03rd November, 2025.

8. It is further submitted that since it is the case of the plaintiff that payment of Rs. 50 lacs has been made as part consideration in cash, in terms of the decision of the Supreme Court, the matter be referred to the jurisdictional Income Tax Department for verification of the transaction.

9. Issue notice. Notice is accepted by learned counsel appearing for the plaintiff, who submits that he has no objection if the transaction is verified by the Income Tax Department.

10. Accordingly, the plaintiff is directed to file on affidavit, the details of the Assessing Officer, PAN number along with his last Income Tax Return (“ITR”).

11. Let the same be done within a period of two weeks, from today.

12. Keeping in view the mandate of the Supreme Court in the case of ***Correspondence, RBANMS Educational Institution Versus B. Gunashekar and Another, 2025 SCC OnLine SC 793***, issue notice to the Assessing Officer of the plaintiff to verify the cash transaction of Rs. 50 lacs as mentioned in the Agreement to Sell, and to submit a verification report before this Court.

13. The plaintiff is directed to remain present before the concerned Assessing Officer in this regard, with all the necessary documents.

14. The report of the Assessing Officer will be filed prior to the next date.

15. Issue notice to the Standing Counsel-Income Tax, for information and compliance.

16. List before the Court for compliance on 21st August, 2026.

CS(OS) 166/2026

17. Mediation Report dated 18th April, 2026 has been received, as per which, the matter is not settled.

18. Learned counsel appearing for the plaintiff submits that application being *I.A. 4911/2026,* be considered.

19. Learned counsel appearing for defendant nos. 1 and 2 submits that the written statement filed on behalf of the said defendants be considered as reply to the said application.

20. List before the Joint Registrar (Judicial) on 16th July, 2026.

21. Accordingly, list for consideration of *I.A. 4911/2026* on 21st August, 2026.

MINI PUSHKARNA, J

MAY 19, 2026/ak