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

\+ W.P.(C) 9012/2006

M/S SAHARA AIRLINES LTD. .....Petitioner
Through: Mr. Satyen Sethi, Mr. Arta Trana Panda & Ms. Gargi Sethee, Advs.

versus

COMMISSIONER OF INCOME TAX DEL & ANR. .....Respondents
Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 06.07.2026

1. The present writ petition has been filed by the petitioner challenging the order dated 14.03.2006 passed by respondent no.2 requiring the petitioner to get the special audit under Section 142(2A) of the Income Tax Act, 1961, for the assessment year 2003-04.

2. An interim order was passed by this court on 23.05.2006, which was made absolute on 21.01.2008. The relevant part of the order dated 23.05.2006 is reproduced hereinfra:-

> *"In the meantime, while the proceedings can continue, no final assessment order shall be made by the respondent."*

3. On 13.01.2026, learned counsel for the petitioner informed the court that Sahara Airlines Limited was taken over by the Jet Airways which too has gone into liquidation. In response thereof, Mr. Ruchir Bhatia, learned Senior Standing Counsel sought time to complete instructions as to whether the Department can and/or proposes to proceed against the erstwhile Sahara Airlines Limited.

4. Today, Mr. Anant Mann, learned Junior Standing Counsel for the respondent-Department on instructions, informs that since Sahara Airlines Ltd. has gone into liquidation and the subsequent company which had taken over Sahara Airlines Ltd. viz. Jet Airways too has gone into liquidation, no fruitful purpose would be served in conducting a special audit.

5. The Department may therefore, finalize the Assessment Order without the special audit.

6. The writ proceedings are closed with a liberty to the respondent-Department to apply for revival of the writ petition or seek requisite direction/clarification from the Court, if occasion so arises.

7. The writ petition stands disposed of accordingly.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

JULY 6, 2026/*sid*