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

\+ W.P.(C) 15905/2025

SURESH KUMAR .....Petitioner

Through: Mr. Tripurari Ray, Mr. Atul Wadera and Mr. Anirudh Ray, Advs.

versus

UNION OF INDIA AND ORS .....Respondents

Through: Mr. Harsh Kumar, SPC for UoI. Mr. Puneet Rai, SSC, Mr. Ashvini Kr., Mr. Rishabh Nangia, Mr. Gibran, JSC for Revenue.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **15.10.2025**

CM APPL. 65014/2025*(Exemption)*

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 15905/2025

3. The present petition has been filed with the following prayers:

> *"a) Quash section 56(2)(VIII) of the Income Tax Act as unconstitutional and consequently declare the interest income received by the petitioner on enhanced compensation of compulsory acquisition of agricultural land is tax free income being, part of the compensation u/s 28 of the land acquisition act, 1894 and exempt from income tax under section 10(37) of the income tax act, 1961 while setting aside the Assessment Order dated 29.9.2021 and the Appellate Order dated 15.10.2024 and the demand of Tax of Rs. 1,37,94,289/-;*
>
> *b) Pass any other order(s) Relief(s) or Direction(s) that this court may deem appropriate to pass in the given facts and*

circumstances of the present case."

4. The learned counsel for the petitioner submits that he shall confine the petition only to the vires of Section 56(2) (VIII) of the Income Tax Act, 1961 ("the Act").

5. In other words, he shall not press the relief with regard to the Assessment Order dated 29.09.2021 and the Appellate Order dated 15.10.2024, in view of the fact this court in earlier writ petition has remanded the petitioner to the appellate jurisdiction which order has attained finality after the dismissal of the SLP.

6. Re-notify for hearing on issue of vires of Section 56(2) (VIII) of the Act on 24.11.2025 at 03:00 PM.

CM APPL. 65013/2025

7. Learned counsel for the petitioner/applicant seeks to withdraw the present application.

8. Accordingly, the application is dismissed as withdraw.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 15, 2025

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