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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. Vivek Gupta, Advs.

versus

UNION OF INDIA AND ORS

.....Respondents

Through: Mr. Puneet Rai, Sr. Standing Counsel
with Mr. Ashvini Kumar and Mr.
Rishabh Nagia, Advocates, Mr.
Gibran, JSC.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **05.01.2026**

1. Learned counsel for the petitioner prays for and is granted four weeks' time to place on record, requisite evidence along with an affidavit showing that the land *qua* which he has received compensation is outside the local limits of municipality, so as to fall outside the definition of capital asset as defined under Section 2 (14) of the Income Tax Act.
2. List this case on 18.02.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 5, 2026/MR