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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 & Mr. Vivek Gupta, Advocates.

versus

UNION OF INDIA AND ORS .....Respondents

Through: Mr. Harsh Kumar, SPC with Ms. Sikha Gogoi & Mr. Neel Kumar Sharma, Adovcates.
Mr. Puneet Rai, SSC.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

<u>O R D E R</u>

% **24.03.2026**

1. Mr. Puneet Rai, learned Senior Standing Counsel, raised a preliminary objection about the maintainability of the writ petition, on the ground of territorial jurisdiction, not only because the land which was acquired is situate in Gurgaon (Haryana), but also because the assessee’s Permanent Account Number (PAN) relates to Gurgaon.

2. Subject to the right of respondents to agitate the issue of territorial jurisdiction so also the maintainability of the writ petition, considering that the petitioner’s appeal before the CIT(A) against the impugned demand was rejected, let notice be issued to the respondents in order to consider the issue of validity of the provisions of Section 56(2)(viii) of the Income Tax Act,

1961.

3. Admit.

4. Issue notice. Mr. Puneet Rai, learned Senior Standing Counsel accepts notice.

5. Reply be filed within eight weeks and rejoinder be filed within four weeks thereafter.

6. List this case on 18.08.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 24, 2026/*nk*