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

+ **W.P.(C) 536/2026**

MS JAI OPTICAL THROUGH ITS PROPRIETOR

VIKAS GARG

.....Petitioner

Through: **Ms. Geetika Sharma, Advocate**

versus

GOVT OF NCT OF DELHI THROUGH ITS SECRETARY

REVENUE & ORS.

.....Respondents

Through: **Advocate (appearance not given)**

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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13.02.2026

CM APPL. 2704/2026 & CM APPL. 2705/2026 (Exemption)

1. Exemption allowed, subject to all just exceptions.
2. The applications stand disposed of.

W.P.(C) 536/2026 & CM APPL. 2703/2026

3. The issue of constitutional validity of Section 7 of Taxation Act and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 is under consideration before the Coordinate Bench of this Court and the matter is listed for further consideration in the month of March.



4. That being so, we defer the hearing of petition to 22nd April, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 13, 2026/pr