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

+ W.P.(C) 2385/2026, CM APPL. 11600/2026 & CM APPL.
11601/2026

SMT. LAKSHMI DEVI

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit
Lalchandani, Ms. Ananya Kapoor and
Mr. Aanjul Dalela, Advs.

versus

INCOME TAX OFFICER, WARD 50 (1), DELHI.....Respondent

Through: Mr. Abhishek Maratha, SSC, Mr.
Apoorv Agarwal, Mr. Viprav
Acharya, JSCs, Ms. Nupur Sharma,
Mr. Gaurav Singh, Mr. Bhanukaran
Singh Jodha, Ms. Muskaan Goel, Mr.
Himanshu Gaur, Mr. Gaurav Kumar
Arya, Mr. Pushpag Shah and Mr.
Sidharth Kumar, Advs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

19.02.2026

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1. Issue notice.

2. Mr. Abhishek Maratha, learned Senior Standing Counsel for the respondent accepts notice and prays for and is granted six week's time to file reply.

3. Meanwhile, while passing the assessment order the Assessing Officer shall also consider the petitioner's reply on the preliminary objections challenging the issuance of reassessment notice under Section 148 of Income Tax Act, 1961 for Assessment Year 2018-19, which the petitioner



has filed on 02.12.2025.

4. Needless to observe that the assessment order, if passed shall be subject to outcome of this writ petition.

5. List this case on 22.04.2026.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 19, 2026/cd