

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGSWrit Petition(s) (Civil) No(s). 114/2026

VISHWAPRASAD ALVA

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

Date : 09-03-2026 This petition was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHIFor Petitioner(s) : Mr. Sanjay R. Hegde, Sr. Adv.
Mr. Ankit Tiwari, Adv.
Mr. Ashish Kumar, Adv.
Mr. Nagarjun Sahu, Adv.
Mr. Pranjal Kishore, AOR

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. After arguing the case for some time, learned Senior Counsel for the petitioner seeks to withdraw this writ petition as he wants to approach the Competent Authority in the Government of India, *inter alia* for the suitable modification/clarification of the provision contained in Section 132 of the Income Tax Act, 1961 and the provision contained in Section 247 of the Income Tax Act, 2025.

2. The Writ Petition is dismissed as withdrawn with liberty aforementioned.

(NITIN TALREJA)
ASTT. REGISTRAR-cum-PS(PREETHI T.C.)
ASSISTANT REGISTRAR