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

\# **CNR No. DLHC010298622026**

\+ W.P.(C) 9365/2026

DELHI TAX BAR ASSOCIATION THROUGH ITS SECRETARY K G BANSAL .....Petitioner

Through: Mr. Sachit Jolly, Sr. Advocate with Mrs. Mansha Anand, Mr. Sohum Dua, Mr. Abyudaya Shankar Bajpai, Ms.Saloni Ray, Mr. Ghunaim Siddiqui, Ms. Manvi and Mr. Ramanand Roy, Advocates.

versus

UNION OF INDIA & ANR. .....Respondents

Through: Mr. Shlok Chandra, SSC along with Ms. Naincy Jain and Ms. Madhavi Shukla, JSCs and Mr. Udit Dad, Advocate for R-2.
Mr. Naveen Gupta, PDIT, Mr. Aditya R., Mr. Sudhendra Kumar, Mr. Prabhakar, Addl. DITs, Mr. N. Sairaj and Mr. Nishant Rao, JDITs and Mr. Somsekhar, DDIT.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **10.08.2026**

CM APPL. 52591/2026 (for modification of jt. dt.22.07.2026)

1. An application has been moved by the applicant/respondent no. 2-Income-Tax Department, seeking modification of the order dated 22.07.2026, more particularly, para no. 17 thereof.

2. While submitting at the outset, that presently the order in essence does

not much concerns the Department, Mr. Shlok Chandra, learned Senior Standing Counsel for the respondent informed that what is creating a procedural problem to the respondents is the direction contained in para no. 17 of the order, which mandates that the returns filed by Hon'ble Judges 'shall not be processed'.

3. While highlighting that the processing of the Income-Tax Returns is done electronically, through computer generated programming at CPC level and that the software by itself cannot identify which return belongs to a sitting judge of High Court or Hon'ble the Supreme Court, Mr. Shlok Chandra, learned Senior Standing Counsel for the respondent submitted that if strict compliance of para no. 17 of the order is to be made, the processing of the returns filed by all the assessees is required to be stopped.

4. Learned Senior Standing Counsel for the respondents thus prayed that appropriate modification be made in the order to facilitate processing of returns of other assessees.

5. Having heard learned counsel for the applicant-Income-Tax Department, we deem it appropriate to request the Private Secretaries of Hon'ble Judges, who have filed their Income-Tax Returns under the new regime in furtherance of the interim order passed by us on 22.07.2026, to send following details through email to Mr. N. Sairaj [cpc.judicial@incometax.gov.in] [Mob. No:- 8073850090] latest by 18.08.2026:-

(i) Name of Hon'ble Judge;

(ii) Assessment Year;

(iii) Permanent Account Number (PAN);

(iv) Date of filing Return;

(v) Acknowledgment Number (of Return).

6. It shall be required of the respondents not to process returns of the judges *qua* whom such intimation has been received.

7. It is further ordered that in case any Hon'ble Judge now proposes to file a return/revised return under the new regime in furtherance of the interim order dated 22.07.2026, his/her Private Secretary may also send details, as mentioned in para no. 5 above, within 12 hours of the return having been filed.

8. It is informed by Mr. Shlok Chandra that the returns are automatically processed and there is every likelihood that by the end of August, 2026, about 98% of the returns would be processed without human intervention. We, therefore, order that:-

(a) in case the returns of the Judges covered by the order dated 22.07.2026 and this order have been processed and some demand has been created/raised, the same would be kept in abeyance, pending adjudication of the instant writ petition.

(b) If some amount is found refundable, the same shall not be refunded. And in case, the amount has already been refunded, the same shall remain subject to outcome of the present writ petition.

9. The application stands disposed of, accordingly.

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10. List on the date already fixed i.e., 03.09.2026.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 10, 2026/v