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

\# **CNR No. DLHC010565902024**

\+ W.P.(C) 12166/2024

\# **CNR No. DLHC010671132024**

\+ W.P.(C) 13880/2024

NEENA WADHWA .....Petitioner

SURENDER KUMAR WADHWA .....Petitioner

Through: Mr. Ujwal Ghai, Advocate.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX-18 & ANR. .....Respondents

Through: Mr. Vipul Agrawal, SSC with Mr. Gaoraang Ranjan and Ms. Harshita K., Advocates.
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh and Mr. Yogit P., Advocates.

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

O R D E R

% **06.08.2026**

CM APPL. 51744/2026 (for exemption) in W.P.(C) 12166/2024

CM APPL. 51747/2026 (for exemption) in W.P.(C) 13880/2024

1. Allowed, subject to all just exceptions.

2. The present applications stand disposed of.

CM APPL. 51742/2026 (for revival of main case) in W.P.(C) 12166/2024

CM APPL. 51745/2026 (for revival of main case) in W.P.(C) 13880/2024

3. The instant applications have been filed by the petitioners under Section 151 of the Code of Civil Procedure, 1908, seeking revival of the present writ petitions.

4. According to us, the applications are mis-conceived, inasmuch as by virtue of the order of Hon'ble the Supreme Court passed on 16.07.2026, the writ petitions have been restored.

5. The present applications, seeking revival of the writ petitions, stand rejected.

6. The present applications are, therefore, dismissed.

CM APPL. 51743/2026 (for amendment of writ petition) in W.P.(C) 12166/2024

CM APPL. 51746/2026 (for amendment of writ petition) in W.P.(C) 13880/2024

7. The instant applications have been filed by the petitioners under Order VI Rule 17 read with Section 151 of the Code of Civil Procedure, 1908, seeking permission to amend the writ petitions in terms of orders/judgment passed by Hon'ble the Supreme Court in SLP(C) No. Diary No. 2196/2026.

8. For the reasons stated in the applications, the amendments as prayed by the petitioners, are allowed.

9. Amendment writ petitions filed by the petitioners along with the applications are taken on record.

10. The respondents may file their replies within a period of two weeks.

11. *Status-quo* in relation to recovery and penalty proceedings shall be maintained till then.

12. The present applications stand disposed of, accordingly.

CM APPL. 60079/2025 (for impleadment of applicant) in W.P.(C) 13880/2024

13. The instant application has been filed by the applicant, claiming himself to be a person at whose behest, the Income Tax Department has sprung into action and re-assessment proceedings/proceedings under Section 148 of the Income Tax Act, 1961, were initiated. He prayed that since the proceedings were initiated at his instance, he is a necessary party.

14. Having heard learned Counsel for the applicant, we are of the view that the applicant is nothing more than a complainant and he has no *locus* to intermingle in the proceedings.

15. The petitioner has challenged the action taken by the respondent/Assessing Officer and it is the AO, who has to defend the action taken by him.

16. The application being misconceived is, therefore, rejected.

W.P.(C) 12166/2024 & CM APPL. 51744/2026

W.P.(C) 13880/2024 & CM APPL. 51747/2026

17. List these cases on 24.08.2026.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 6, 2026/*MR*