Wanshan Mobiles Pvt. Ltd. and other petitioners v. Assistant Commissioner of Income Tax, Central Circle 30, Delhi & Ors.

W.P.(C) 2617/2026 and connected writ petitions listed in the source caption

W.P.(C) 2617/2026 & Connected Matters (Delhi HC, decided 2026-04-28) | 2026-04-28

Connected writs withdrawn with liberty to challenge the reported retrospective Finance Act 2026 amendment; fresh petitions by 24 May and existing interim orders through 31 May 2026.

Income-tax Act, 1961: sections 144C, 153; Finance Act, 2026: section 8 (as recorded in counsel's submission)

High Court of Delhi | 2-judge bench (Division Bench) | Justice Dinesh Mehta | Justice Vinod Kumar

Assessment years: Not specified in supplied order

Two distinct deadlines; no indefinite stay

Fresh petitions were permitted by 24 May 2026; the existing interim orders continued through 31 May 2026. Unavoidable circumstances allowed an application for extension, not an automatic extension.

01 FACTS OF THE CASE

The caption lists connected writs from several businesses, not only mobile-sector companies. Counsel reported a Supreme Court divergence concerning sections 144C and 153 and a subsequent retrospective amendment by section 8 of the Finance Act, 2026. The petitioners sought withdrawal to bring fresh petitions challenging that amendment alongside their existing grounds.

Source: PDF p.3

02 DISCUSSION BY THE HON'BLE COURT

The Court considered the request reasonable in light of existing interim orders and the reported larger-Bench reference. Withdrawal enabled a fresh challenge addressing the changed circumstances. The source does not adjudicate the validity of the amendment or determine the underlying assessment limitation dispute.

Source: PDF p.4

03 JUDICIAL DECISION

Disposing of all captioned writ petitions as withdrawn, the High Court granted liberty to the petitioners to file fresh writ petitions on or before 24.05.2026, directed that the interim orders granted in each case shall continue up to 31.05.2026, and reserved liberty to seek extension in case of unavoidable circumstances.

Source: PDF p. 5, paras 7-10

04 OUTCOME / IN WHOSE FAVOUR

Assessee (Procedural protection) - Writ petitions disposed of as withdrawn with liberty to file fresh petitions by 24.05.2026 and interim stay extended to 31.05.2026.

Source: PDF p. 5, paras 7-10

05 EXPERT COMMENTS

Withdrawal does not validate the amendment — The fresh-petition liberty allows the reported retrospective amendment to be challenged. It does not decide the amendment's validity, the limitation issue or the outcome of the Supreme Court reference.

Track two different dates — 24 May 2026 concerns fresh filing; 31 May 2026 concerns continuation of existing interim orders. Neither date proves that a fresh petition was filed or that protection continues today.

Extension required a further application — Unavoidable circumstances permitted an application for extension or another appropriate order. They did not automatically prolong protection. Each taxpayer's actual interim order and later docket must be checked.

A common disposal preserves distinct petitions — The caption covers multiple businesses and dockets. Keep the individual petition numbers and prior relief attached to each case; a common withdrawal order does not create identical protection for every petitioner.

Source: PDF p.4

SOURCE & VERIFICATION

High Court of Delhi official judgment PDF - AKHB Repository (DLHC011012062025_1_2026-04-28.pdf)

5-page official High Court of Delhi judgment PDF (DLHC011012062025_1_2026-04-28.pdf, 78,400 bytes).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 5 physical pages of DLHC011012062025_1_2026-04-28.pdf (78,400 bytes) extracted and verified page-by-page. SHA-256: 13a34958009087fcb127401de7be4b1f4dad77ad70695360d55fac85d935154a | Google Drive File ID: 1aNZv8E_ty82mkkIkVIECC3m8fiOVTm8H.

STATUTORY SCOPE

The source records counsel's account of a retrospective amendment and the Supreme Court reference. It permits fresh challenges; it does not determine constitutional validity or independently establish current statutory or docket status.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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