

**IN THE HIGH COURT OF MANIPUR
AT IMPHAL
PIL No. 34 of 2023**

Narendra Kumar Sharma; & Ors.

Petitioners

Vs.

Union of India; & Ors.

Respondents

BEFORE
**HON'BLE THE CHIEF JUSTICE MR. SIDDHARTH MRIDUL
HON'BLE MRS. JUSTICE GOLMEI GAIPHULSHILLU KABUI**

06.11.2023

Siddharth Mridul, C.J.:

Mr. N. Ibotombi, learned senior counsel, appears on behalf of the petitioners. Mr. Kh. Samarjit, learned DSGI, appears on behalf of respondent Nos. 1-4; and Mr. H. Debendra, learned Dy. Advocate General, Manipur, assisted by Mr. I. Amri, learned counsel, appears on behalf of respondent No. 5.

The present public interest litigation has been instituted on behalf of Narendra Kumar Sharma, praying as follows :

"In the light of the above few facts and circumstances, it is therefore, prayed that Your Lordship be pleased to call upon the respondents to show cause as to why a writ of mandamus or any appropriate writ or order(s) or direction(s) should be passed:-

- i) Issue rule and call for records.
- ii) Issue a writ in the nature of mandamus or any other appropriate writ of the like nature for an appropriate direction to direct the Central Board of Direct Taxes (CBDT) to issue an order under Section 119 extending the date to 31st December 2023 for compliances of the Income Tax Act, 1962 with regards to the financial year 2022-23 (Assessment Year 2023-2024), for the income-tax assesses in the State of Manipur in view of the prevailing situation.

-AND-

- iii) In the interim, direct the respondents to exempt assesses/taxpayers of the State of Manipur from the penalties imposed under the Income Tax Act of 1962 in filing their tax returns with regards to the financial year 2022-2023 (Assessment Year 2023-2024) after the expiry of the due date of 31st July 2023 till the pendency of the said petition.

iv) To pass any appropriate order(s) or direction(s) which the Hon'ble Court may deem fit, proper and just in the nature of the present case.

-call for records make the rule absolute for the ends of justice."

It is observed that the present writ petition has been filed without approaching the Central Board of Direct Taxes (CBDT) to consider grant of the reliefs prayed for in this proceeding.

In this behalf, our attention is invited to the affidavit-in-reply filed on behalf of the Income Tax Department by the Deputy Commissioner of Income Tax, Circle-Imphal, and paragraph 16 of which, reads as follows :

"16. That without prejudice to above, it is humbly submitted that such taxpayers who have not been able to file their ITRs for AY 2023-24 which was due on 31.07.2023 within the period which the Broadband was available from 25.07.2023 to 31.07.2023 and have filed after 31.07.2023 may exercise the option of approaching the CBDT u/s 119(2)(b) of the Income-Tax Act, 1961, which could be considered on case-to-case basis."

In view of the foregoing, learned senior counsel appearing on behalf of the petitioners, seeks leave to withdraw this PIL, with liberty to approach the Central Board of Direct Taxes (CBDT), in the first instance in relation to the reliefs prayed for in this proceeding.

Leave and liberty granted.

No further prayers are made.

With the above direction, the PIL is disposed of accordingly.

JUDGE

Sandeep

CHIEF JUSTICE