

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU****CJ Court****Case: WP(C) No. 1381/2025****Uploaded on: 26.02.2026**

Joginder Paul Singh, Age 65 years,
S/o Late S. Jagir Singh R/o H. No. 246,
Sector No. 13, Nanak Nagar, Jammu. A/p Appellant(s)/Petitioner(s)
H. No. 7, Sector 2, Extension Channi
Himmat, Jammu.
Pan Card No.: ACLPS5273L

Through: Mr. Ajay Vaid, Advocate

Vs

- 1. Union of India,** Through its
Secretary Ministry of Finance, ... Respondent(s)
Department of Revenue North Block,
New Delhi.
- 2. Principal Commissioner of Income
Tax,** Aaykar Bhawan, Rail Head
Complex, UT of J&K and Ladakh.

Through: Mr. Suraj Singh Wazir, CGSC

**Coram: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJNESH OSWAL, JUDGE**

ORDER
24.02.2026

1. Petitioner, Presidents Police Medal Gallantry Awardee, has filed this petition for quashing the order dated 21.11.2024 passed by respondent No. 2, whereby the application filed by him for condonation of delay under Section 119(2) (b) of Income Tax Act, 1961 has been rejected.
2. It is contended that till financial year 2021-22, the only source of income of the petitioner was his pension income and as per the provisions of

Section 10 of the Income Tax Act, the income from the pension of the President Medal Awardee is not included in the total income and because of this bonafide belief that he was exempted from filing the Income Tax Return, being a Presidents Gallantry Medal Awardee, the petitioner did not file the return with regard to the income generated from the business of retail sale of IMFL.

3. It is stated that after getting information from his professional CA friend that the income or loss of the business activities are not exempted under the Act, the petitioner immediately on his advice, got his accounts audited under the Act and uploaded on the e-portal of the Income Tax Department and as per audit report, balance sheet and profit and loss account and as per record, the petitioner is entitled to refund of Rs. 5,01,990/-.
4. The petitioner, accordingly, filed an application under Section 119(2) of the Income Tax Act for condoning the delay as per circular dated 09.06.2015 for filing the income tax return but the respondent No. 2, vide its order dated 21.11.2024, rejected the application for condonation of delay.
5. The petitioner has assailed the order dated 21.11.2024 on the ground that the legislative intent of the statute and that of the circular dated 09.06.2015, is to encourage the filing of returns but respondent No. 2, being oblivious to the intent behind the circular dated 09.06.2015, has passed the order impugned.
6. The respondents have filed response stating therein that the writ petition is not maintainable as the petitioner is having an alternative remedy of

approaching the CBDT through representation and further that no genuine case of hardship was made out, as such, respondent No. 2 has rightly passed the order.

7. Heard learned counsel appearing for the parties and perused the record.
8. Circular dated 09.06.2015 provides that no condonation application for claim of refund/loss shall be entertained beyond six years from the end of the assessment year for which such application/claim is made. Further, that delay can be condoned if there is a case of genuine hardship on merits and claim for refund is correct.
9. In terms of subsequent circular dated 01.10.2024, the period of six years has been reduced to five years from the end of assessment year and further, it is provided that at the time of considering the case under Section 119(2) (b) of Act, it shall be ensured that the assessee was prevented by reasonable cause from filing the return of income within the due date and that the case is of genuine hardship on merits.
10. Upon perusal of the order passed by respondent No. 2, it is evident that a hyper-technical approach was adopted in rejecting the application for condonation of delay. While ignorance of the law is generally no excuse, the petitioner maintained a bona fide belief that his business income was exempt from tax due to his status as a President's Police Medal for Gallantry awardee. Respondent No. 2 does not dispute the genuineness of the claim, yet rejected it by taking an unduly narrow view. The underlying intent of the relevant Circular is to facilitate genuine claims and alleviate hardship. Given the petitioner's age (65 years) and distinguished service,

his cause was projected truthfully; however, respondent No. 2 failed to consider the merits, opting instead for a technical dismissal.

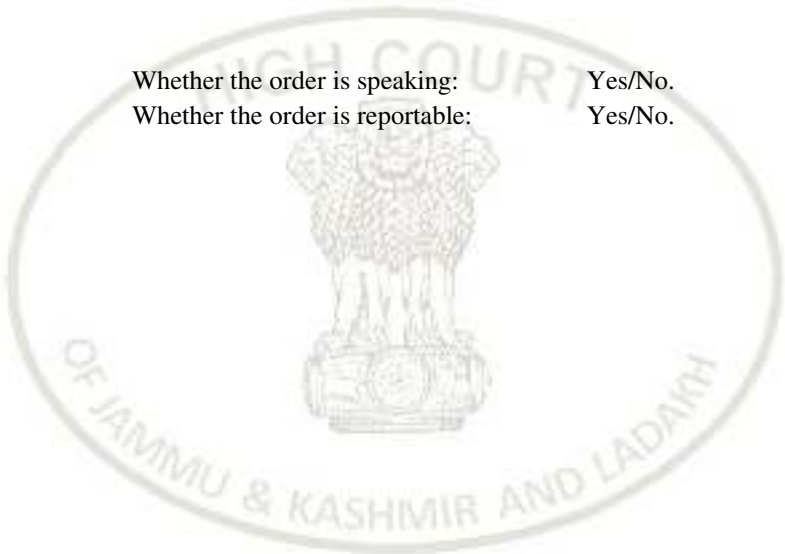
11. In view of the above, we are of the considered view that the order impugned dated 21.11.2024 cannot sustain. Accordingly, the same is set aside and the petitioner is allowed to file his income tax return in accordance with law.

12. **Disposed of.**

(RAJNESH OSWAL)
JUDGE

(ARUN PALLI)
CHIEF JUSTICE

Jammu
24.02.2026
Neha-II



Whether the order is speaking: Yes/No.
Whether the order is reportable: Yes/No.