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

\+ W.P.(C) 3294/2016

FARZANA SAEED ..... Petitioner

Through : Appearance not given.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX -20 ..... Respondent

Through : Sh. Rahul Chaudhary, Sr. Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE V. KAMESWAR RAO

O R D E R

% 19.09.2016

The claim in these proceedings is for a direction to the respondents to consider and grant condonation of delay in filing the application seeking refund.

The facts are that the petitioner succeeded to the estate of her mother and thus became entitled to rental income in respect of portions of building acquired by her some time in 2003 after demise of her mother. It is stated that as a result, the petitioner started filing returns of that rental income. According to the averments, the petitioner was entitled to refund but had by inadvertence not claimed refunds from A.Y. 2007-08 to 2011-12. When she applied for condonation of delay in filing the refund application, the respondents rejected it contending that the delay could not be condoned given the averments in the application. The reasons for rejection have been reiterated in the counter affidavit.

The Court has considered the submissions. What appears is that the petitioner became obligated to reflect the rental income to which she became entitled after the death of her mother. No doubt, the particulars mentioned in the ground for delay are minimal – perhaps sketchy. At the same time, there is no denial that the petitioner succeeded to the estate as it were; the affidavit filed in support also discloses that she is 61 years old.

Having regard to the overall circumstances, and in the peculiar facts of the case, the respondents are hereby directed to condone the delay in the filing of the refund application and process the same in accordance with law. The petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

V. KAMESWAR RAO, J

SEPTEMBER 19, 2016
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