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HIGH COURT OF CHHATTISGARH AT BILASPUR

WRIT PETITION (T) NO. 329 OF 2017

1. Hari Singh Khanuja, S/o Late Shri Jogender Singh, aged about 70 years, R/o Khanuja House, VIP Road, Raipur, Tahsil & District Raipur (CG)
2. Jagjeet Singh Khanuja, S/o Late Shri Joginder Singh, aged about 56 years, R/o Khanuja House, VIP Road, Raipur, Tahsil & District Raipur (CG)

… Petitioners

versus

1. Union of India, through Secretary, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi
2. Government of India, Ministry of Corporate Affairs, Office of the Registrar of Companies-cum-Official Liquidator, Chhattisgarh, First Floor, Ashok Pingley Bhavan, Municipal Corporation, Nehru Chowk, Bilaspur (C.G.) - 495001.
3. The Commissioner of Income Tax, Central Revenue Building, Civil Lines, Raipur, District Raipur (C.G.)
4. Addl./Joint Commissioner of Income Tax (TDS), Aayakar Bhawan, Raipur, District Raipur (C.G.)

… Respondents

For Petitioners	:	Mr. S.C. Verma, Advocate.
For Respondent-Union of India	:	Mr. Vaibhav P. Shukla, Advocate, under instructions of A.S.G.
For Respondent-Income Tax Deptt.	:	Mr. Amit Chaudhary, Senior Standing Counsel.

Hon'ble Shri Justice P. Sam Koshy

Order on Board

22/11/2017

1. Grievance of the Petitioners in the instant case is that the Income Tax authorities are not accepting the income tax returns which the Petitioners are depositing, on the ground that perhaps the Petitioners have not submitted their returns in respect of a firm, namely, Mahanadi Power and Steel Pvt. Ltd., where both the Petitioners happened to be the Directors.

2. Contention of the learned Counsel appearing for the Petitioners is that the said company i.e. Mahanadi Power and Steel Pvt. Ltd., is a defunct company and it has never been functional ever and it only exists on papers. That the Petitioners have already taken necessary steps for withdrawing themselves by resigning from the Board of Directors but no steps further have been taken. Learned Counsel for the Petitioners further submits that because of non-submission of returns of the said company i.e. Mahanadi Power and Steel Pvt. Ltd., the Income Tax authorities perhaps are not accepting the returns which the Petitioners are filing so far as their other main business is concerned in which the Petitioners are Directors.

3. At this juncture, learned Senior Standing Counsel appearing for the Income Tax Department submits that the grievance of the Petitioners perhaps is of the system which is an on-line system where the Petitioners are required to submit all their returns on-line and perhaps for some technical reasons the system is not accepting their papers. He further submits that the Petitioners can approach the CIT (CPC) based at Delhi for redressal of their grievance and the counsel on his part can issue necessary advise to the concerned authorities to take a proper action on the application which the Petitioners may submit before the concerned authority.

4. Be that as it may, without entering into the merits of the case, this Court is of the opinion that ends of justice would meet if the present writ petition itself is disposed of with a direction to the Petitioners to approach the CIT (CPC) based at Delhi within a period of 7 days from today and on such an application if made to the CIT (CPC) (though the said authority is not before this Court in the present writ petition), yet it is expected that the said authority shall take a prompt decision as expeditiously as possible on the application so filed. That the Petitioners who are also having other business should not be put in difficulty for non-submission of their income tax returns. The authorities could also consider accepting the Income Tax return manually also.

5. With the aforesaid observations, the writ petition stands disposed of.

Sd/-
(P. Sam Koshy)
Judge

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