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

\+ W.P.(C) 7146/2018, CM APPL. 27240-27241/2018

PALLAVI SOOD ..... Petitioner

Through: Mr. M.S. Syali, Sr. Adv. with Mr. Satyen Sethi, Mr. Arta Trana Panda, Ms. Gargi Sethhee, Mr. Hardeep Singh, Advs.

versus

ASSTT COMMISSIONER OF INCOME TAX,CIRCLE 53(1) & ANR. ..... Respondent

Through: Mr. Zoheb Hossain, Sr. Standing Counsel for Revenue with Mr. Deepak Anand, Jr. Standing Counsel

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

<u>O R D E R</u>

% **13.07.2018**

Issued notice. Mr. Zoheb Hossain, Sr. Standing Counsel accepts notice for the Revenue.

With the consent of counsel, the petition was heard finally.

The petitioner's grievance is with respect to the rejection of a revision petition under Section 264 – (which was on the ground of limitation of its having become time barred by 28 days). That order was in respect of the assessment for A.Y. 2010-11. In the corresponding financial year the petitioner had sold a property which apparently she did not report correctly. Her attempt to revise the return, was unsuccessful. The AO in the circumstances had assessed her liability towards long term capital gains. The petitioner also had preferred an appeal to the Commissioner of Income Tax (Appeals) which was rejected on the ground of her failure and omission to pay the admitted tax.

The unfortunate series of events in this case would indicate that for one reason or the other – perhaps attributable to her advisors, the petitioner's appellate right to appeal has been virtually foreclosed. In these peculiar circumstances, in the event, the petitioner approaches the Commissioner of Income Tax within four weeks from today and subject to her paying the admitted tax within six months from today, the appeal shall be entertained and adjudicated on the merits without being in any manner influenced by the bar of limitation by the Commissioner of Income Tax (Appeals). All rights and contentions of the parties are reserved.

The writ petition is partly allowed in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 13, 2018
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