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

\+ W.P.(C) 3897/2017

RIVIERA APARTMENT OWNERS COOPERATIVE HOUSING SOCIETY ..... Petitioner

Through : Sh. S. Krishnan, Advocate.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX & ANR. ..... Respondents

Through : Sh. Zoheb Hossain, Sr. Standing Counel with Sh. Deepak Anand, Jr. Standing Counsel.

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

O R D E R

% **14.08.2018**

The petitioner's claim is for directions to the respondents to grant it permission under Section 119 of the Income Tax Act, 1961 to place on record belated returns for Assessment Years (AYs) 2008-09, 2009-10 and 2010-11. It is stated that for this relevant period, the petitioner Society was under administration. In support of this argument, the petitioner relies upon orders made by the GNCTD [Registrar Cooperative Societies] appointing Administrators on diverse dates – 23.07.2008, 03.09.2008, 18.03.2009, 29.04.2011, 01.11.2011 and 19.01.2012.

This position is not contested by the Revenue; however, it states that the defaults had occurred even prior to the placing of the petitioner under the Administrator. It is also urged on behalf of the Revenue that interest claims for TDS refund cannot be processed as they are inadmissible in law.

Having regard to the submissions of the parties, it appears to the Court that the petitioner is unable to file returns on account of some persistent omission by the various Administrators who were in charge of its affairs at relevant times. In the circumstances, interest of justice clearly lies in granting the petitioner the relief it seeks, of filing belated returns. A direction is issued accordingly to the respondents to take on record belated returns for the relevant period, i.e. AYs 2008-09, 2009-10 and 2010-11, provided they are filed within four weeks from today. These returns shall be processed in accordance with law and proper orders made with respect to the refund amounts, if any, admissible.

The writ petition is allowed in the above terms.

Order *dasti*.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 14, 2018/ajk