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

\+ W.P.(C) 4087/2024 & CM APPL. 16699/2024

SDL MULTILINGUAL SOLUTIONS PRIVATE LIMITED

..... Petitioner

Through: Mr.K.K.Rai, Sr.Adv with Mr.Ansul Rai, Mr.S.K.Pandey, Mr.Awanish Kumar, Mr.Chandrasekhar A.Chakalabbi, Ms.Sreoshi Chatterjee and Ms.Medha Tandon, Advs.

versus

UNION OF INDIA & ORS.

..... Respondent

Through: Mr.Ravi Kant Srivastava, SC for R-1/UOI.
Mr.Aseem Chawla, Sr.SC with Ms.Pratishtha Chaudhary, and Mr.Nivedita, Adv for Revenue.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **18.03.2024**

1. This writ petition seeks to impugn the communication dated 24 February 2022. Apart from the evident laches from which it suffers and in respect of which the only explanation proffered is that the petitioner was following up the matter with the respondents, we take note of the following undisputed facts.

2. Although the return of income for Assessment Year 2016-2017 was submitted on 30 November 2016 and thus, within the time

statutorily prescribed, the petitioner did not append the Statutory Audit Report. The respondents are stated to have consequently placed the petitioner on notice of the aforesaid defect in terms of email intimation notice dated 23 January 2017 followed by reminders dated 18 February 2017 and 17 March 2017. The return was ultimately invalidated on 14 July 2017.

3. The Tax Audit Report and the Transfer Pricing Auditor's Report was ultimately uploaded on the Income Tax Business Application Portal more than two years thereafter on 19 November 2019.

4. The reason assigned for the aforesaid delay and failure to comply, according to learned senior counsel, was on account of the negligence of the auditor of the assessee.

5. In our considered opinion, the reason as proffered, is wholly specious and merits no consideration. No assessee can adopt a stand of indolence and then seek to place blame upon an auditor.

6. We consequently find no merits in the challenge which stands raised. Accordingly, the writ petition fails and shall stand dismissed along with pending application.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 18, 2024/MJ