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

\+ W.P.(C) 7205/2024, CM APPL. 30077/2024 & CM APPL. 38369/2024

EBIZ.COM PVT. LTD. .....Petitioner

Through: Petitioner in person.

versus

UNION OF INDIA & ANR. .....Respondents

Through: Mr. N.K. Aggarwal, SPC with Ms. Sanjana, Adv. for UOI
Mr. Puneet Rai, SSC with Mr. Ashwini Kumar, Mr. Nikhil Jain, Mr. Rishabh Nangia, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **11.07.2024**

1. This writ petition has been preferred seeking the following reliefs:-

> "A) issue a Writ of mandamus or any other appropriate Writ/ order/ direction against the Respondents by declaring that the interests / penalty / costs levied, or to be levied in future proceedings, by the Respondent Authority against the Petitioner Company on account of non-filing of its Income Tax Returns for A.Y.2019-20 and onwards and non-payment of income tax liability are arbitrary and unreasonable, as per the situation and circumstances of the Petitioner Company is beyond its control of the Petitioner Company, despite its best and continuous efforts, and are neither willful, intentional or deliberate as explained above;
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> B) issue a Writ of mandamus or any other appropriate Writ/ order/ direction against the Respondent Authority by directing that interests / penalty / costs should not be levied against the Petitioner Company on account of non-filing of its Income Tax Returns for A.Y.2019-20 and onwards and non-payment of income tax liability, as per the situation and circumstances of the Petitioner Company is beyond its control of the Petitioner Company, despite its best and continuous efforts, and are neither willful, intentional or deliberate as explained above;

C) issue a Writ of mandamus or any other appropriate Writ/ order/ direction against the Respondent Authority that no coercive action is taken against the Petitioner Company on account of non-filing of its Income Tax Returns for A.Y.2019-20 and onwards and non-payment of income tax liability are arbitrary and unreasonable, as per the situation and circumstances of the Petitioner Company is beyond its control of the. Petitioner Company, despite its best and continuous efforts, and are neither willful, intentional or deliberate as explained above;

D) issue a Writ of mandamus or any other appropriate Writ/ order/ direction against the Respondent Authority with a direction to keep in abeyance the tax demands against the Petitioner Company and not to levy any penalty / interest / costs till the period the Petitioner Company is granted relief from the Hon'ble Courts for accessing the funds in its bank accounts for payment of statutory tax.

E) issue such other writ/order/ direction and further orders as the Hon'ble Court may deem just and proper in the facts and circumstances of the case."

2. However, and as is manifest from the record including the letter of the petitioner at page 297, the jurisdictional Assessing Officer is stated to be seated in Gautam Budh Nagar in the State of Uttar Pradesh. In view of the aforesaid, we find ourselves unable to entertain the instant writ petition.

3. Accordingly, while the present writ petition shall stand dismissed, the above shall be without prejudice to his right and contention as well as any legal remedies that would be available be pursued before the appropriate forum.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 11, 2024/neha