$~192

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

\+ W.P.(C) 9288/2024

AL CONSULTANTS PRIVATE LIMITED .....Petitioner

Through: Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Himanshu Agarwal, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX 1 & ORS. .....Respondent

Through: Mr. Indruj Rai, SSC.

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

O R D E R

% **10.07.2024**

CM APPL. 38095/2024 (Ex.)

Allowed, subject to all just exceptions.

The application shall stand disposed of.

W.P.(C) 9288/2024 & CM APPL. 38096/2024

1. The writ petitioner impugns the order dated 27 March 2024 passed by the Principal Commissioner of Income Tax ["**PCIT**"] rejecting a revision application which had been preferred for Assessment Year ["**AY**"] 2017-18. The dispute itself arises in the backdrop of the petitioner holding two Permanent Account Numbers' ["**PANs**'"], and details of which stand duly captured in the order impugned before us.

2. However, and as is manifest from a reading of the impugned order penned by the PCIT, the assessee had been filling its Return of Income using its new PAN since AY 2012-13. The application for surrender of the old PAN which had been obtained, however, was made only on 22 July 2017. It is in the aforesaid backdrop that the

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 18/07/2024 at 12:12:31

Department was unable to map the transactions which were undertaken by the petitioner and connected to the HDFC Bank account maintained by it.

3. The PCIT has further observed that while preferring the revision application under Section 264 of the Income Tax Act, 1961, the petitioner had also failed to specifically aver that it had waived its right of appeal. It has, notwithstanding the above, proceeded to hold against the petitioner on merits also.

4. In our considered opinion, and bearing in mind the assertion of the petitioner that the mistake was inadvertent, we are of the opinion that the ends of justice would warrant the impugned order being set aside, with liberty being reserved to the petitioner to institute a fresh revision petition, ensuring that a waiver of the right to appeal is duly averred and asserted therein.

5. Accordingly, and for all the aforesaid reasons, we allow the instant writ petition and set aside the impugned order dated 27 March 2024. We accord liberty to the petitioner to institute a revision application afresh, bearing in mind the observations made hereinabove.

6. All rights and contentions of respective parties are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 10, 2024/neha

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 18/07/2024 at 12:12:31