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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.918 OF 2025

Lupin Investments Pvt. Ltd., Mumbai .. Petitioner
Versus
Centralized Processing Centre,
Income Tax Department,Bengaluru & Ors. .. Respondents

Mr. Jeet Kamdar, i/by Mr. Atul K. Jasani for the petitioner.
Mr. Akhileshwar Sharma for the respondents.

CORAM M.S. Sonak &
Jitendra Jain, JJ.
DATED: 24 March 2025

PC :-

1. This petition, for the assessment year 2023-24 is filed challenging an order passed by the respondent no.1-CPC, Bengaluru treating the return filed by the petitioner as defective return under Section 139(9) of the Income-tax Act, 1961 (‘the Act’) on the ground that the petitioner has not filed the tax audit report as required under Section 44AB of the Act. The impugned order is at pages 112 to 114 of the present petition.

2. Mr. Kamdar, learned counsel for the petitioner at the outset, after arguing for some time, states that he does not wish to press prayer clauses (a) and (b) of the petition. We accept the said statement.

3. However, learned counsel for the petitioner submits that after the impugned order was passed, the petitioner has filed a rectification petition on 25 November 2024 for rectification of the impugned order. The respondents have not passed any order disposing the said rectification petition. However, vide email dated

11 February 2025 sent by the Deputy Commissioner of Income-tax to the representative of the petitioner, the Joint Commissioner of Income-tax stated in the said email that the rectification petition cannot be entertained since there is no base order available on the system to be rectified and, therefore, the rectification petition is rejected.

4. We fail to understand the above reasoning because the order passed under Section 139(9) of the Act treating the return of the petitioner as defective is an order available on the system of the respondents and from that system, the petitioner has downloaded the order which is at pages 112 to 114 of the petition. If the petitioner can access the system of the respondents to download the impugned order, we fail to understand why the respondents cannot access the said order and reject the rectification application on the ground that the base order is not available. This requires a serious investigation into the IT system of the respondents because the said incompetency would be against the efforts of the Government for transmission to electronic mode of adjudication of the disputes under the Act.

5. However, without going into the larger controversy, we direct the petitioner to file pages 112 to 114 of the petition which is the order treating the return as invalid with respondent no.2 within one week from the date of uploading the present order. The petitioner is also directed to file a copy of ITR Form uploaded with the system of the respondents and the return which respondent no.1 has treated as defective. On receipt of the petitioner filing above documents, respondent no.2 will dispose of the rectification petition filed by the petitioner vide letter dated 25 November 2024. The said rectification petition should be disposed of after giving petitioner an opportunity of hearing. The rectification order should be passed on or before 30 April 2025.

6. Petition is disposed of in above terms.

(Jitendra Jain, J) **(M.S. Sonak, J)**