

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

WRIT PETITION NO.2094 OF 2025

Pushpa Geethan Gada
(Legal Heir/Legal Representative
of Geethan Damji Gada)

.. Petitioner

Versus

Principal Commissioner of Income Tax-4,
Mumbai & Ors.

.. Respondents

**Mr.Devendra H. Jain a/w Shashank Ajay Mehta i/b
Radha Halbe**, Advocates for the Petitioner.

Mr.Ravi Rattesar, Advocate for the Respondents.

**CORAM : B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**
DATE : SEPTEMBER 02, 2025

P. C.

1. Rule. Respondents waive service. With the consent of the parties, Rule made returnable forthwith and heard finally.

2. The above Writ Petition has been filed to quash and set aside the impugned order dated 14th February 2025 rejecting the deceased Assessee's condonation application in filing its return under

Section 139(1) of the Income Tax Act, 1961. The reason for the delay (which is approximately 15 hours) has been explained in paragraph 4 of the Application filed by the deceased Assessee under Section 119(2)(b) of the IT Act. The Application filed under Section 119(2)(b) is on record at Exhibit-F to the Petition.

3. We find that the explanation given for the delay is more than adequate to condone the same. Time and again, this Court has taken a view that the Authorities whilst considering the application under Section 119(2)(b) ought to take a justice oriented approach rather than a pedantic one. In the facts of the present case, we find absolutely no justification for not condoning the delay in filing the Income Tax Return by the deceased Assessee.

4. In these circumstances, we hereby quash and set aside the impugned order dated 14th February 2025 as well as the intimation under Section 143(1) dated 10th May 2021. We also hereby condone the delay in filing the Income Tax Return of the deceased Assessee under Section 139(1) of the IT Act.

5. Rule is made absolute in the aforesaid terms and the Writ Petition is also disposed of in terms thereof. However, there shall be no order as to costs.

6. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B.P.COLABAWALLA, J.]