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

\+ **W.P.(C) 4150/2025 & CM APPL. 19296/2025**

RAJIV MALHOTRA

.....Petitioner

Through: Mr Sankalp Malik and Mr Sanjay Malik, Advocates.

versus

CENTRAL BOARD OF DIRECT TAXES (CBDT) & ANR.

.....Respondent

Through: Mr. Gaurav Gupta, SSC Mr. Shivendra Singh and Yojit Pareek, Jr SCs and Namit Gupta, Advocate.
Mr Awadhesh Kumar Singh, Advocate for UOI.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

<u>O R D E R</u>

% **02.04.2025**

1. The petitioner has filed the present petition, *inter alia,* praying that the directions be issued to respondent no.1 to allow the petitioner's application dated 18.01.2024 filed under Section 119(2)(b) of the Income Tax Act, 1961 [**the Act**] seeking condonation of delay in filing the income tax returns in respect of Assessment Year [**AY**] 2022-23.

2. It is the petitioner's case that he was entitled to claim refund of ₹46,74,080/- but has not filed the returns in respect of AY 2022-23. It is the petitioner's case that he is a resident of United States of America and relying on his brother to file the returns. But, on account of certain disputes that had arisen, his brother had not filed the returns. The petitioner states that his application has not been disposed of.

3. In view of the above, we consider it apposite to direct the concerned respondent to consider the petitioner's application under Section 119(2)(b) of the Act and dispose of the same as expeditiously as possible and preferably within the period of six weeks from date. We clarify that all the rights and contentions of the parties are reserved.

4. The petition is disposed of in the aforesaid terms. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 02, 2025

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Click here to check corrigendum, if any