



\$~111

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

+ W.P.(C) 4896/2025 & CM No.22523/2025

SANJAY KUMAR AGARWAL

.....Petitioner

Through: Mr. Piyush Kaushik & Ms. Poonam
Ahuja, Advs.

Versus

CENTRAL BOARD OF DIRECT TAXES & ORS. ...Respondents

Through: Mr. Sunil Agarwal, Mr. Shivansh B.
Pandya, Mr. Viplav Acharya, Ms. Priya
Sarkar & Mr. Utkarsh, Advs.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **17.04.2025**

1. The petitioner has filed the present petition, *inter alia*, praying as under:

“i. Issue a writ, order or direction more particularly a writ in the nature of mandamus for issuing directions to the National Faceless Appeal Centre (NFAC) Delhi being Respondent 2 for expeditious disposal of pending appeal of petitioner for AY 2022-23 as filed on 11/03/24 within a stipulated time frame preferably of three weeks since the stipulated period of one year as per section 250(6A) for disposal of appeal already stood expired on 31/03/25 and importantly in terms of the clear stipulations of the two CBOT Instructions being Instruction No. 20/2003 dated 23/12/2003 & Instruction dated 19/06/15 requiring that the appellate orders should be issued by CIT(A) within 15 days of the last hearing, the said period of 15 days from the last date of hearing i.e. 09/10/24 on the facts of present case is already much overdue and the appeal of petitioner has not been disposed even till date;”

2. The petitioner has highlighted the delays in disposal of the appeals by the National Faceless Appeal Centre [NFAC]. It is also pointed out that the Central Board of Direct Taxes [CBDT] has also issued directions for timely disposal of the appeals.



3. The learned counsel appearing for the Revenue points out that a petition seeking similar relief [being W.P.(C) No.356/2025 captioned *Suparshva Swabs (I) v. National Faceless Appeal Centre & Ors.*] was also considered by a Coordinate Bench of this court.

4. This court by an order dated 24.02.2025 had observed that it was cognizant of the large number of statutory appeals which are pending disposal before NFAC and had also expressed concern regarding the delay in disposal of the same. The court further observed that NFAC would endeavour to implement remedial measures in all earnest.

5. Undoubtedly, there are large number of appeals which are pending adjudication before NFAC. It is necessary for the NFAC to take remedial steps for early disposal of the appeals. Nonetheless, we do not consider it apposite to issue any further directions in this regard. We earnestly hope that NFAC would resolve the issue of pendency of the appeals at the earliest.

6. The petition is disposed of with the aforesaid observations. Pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 17, 2025

‘gsr’

[Click here to check corrigendum, if any](#)