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

\+ W.P.(C) 5184/2025 & CM Nos.23589/2025 & 23590/2025

ANIL KUMAR MITTAL .....Petitioner

Through: Mr. Drona Negi & Mr. Devvrat Tiwari, Advs.

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAX), DELHI (2) & ANR. .....Respondent

Through: Mr. Shlok Chandra, Ms. Naincy Jain, Ms. Madhavi Shukla & Mr. Ujjwal Jain, Advs.

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

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

% **23.04.2025**

1. The petitioner has filed the present petition, *inter alia,* impugning an order dated 06.09.2024 [**impugned order**] passed by respondent no.1 under Section 119(2)(b) of the Income Tax Act, 1961 [**Act**] rejecting the petitioner's application for condonation of delay in filing his return of income in respect of Assessment Years [**AY**] 2017-18 to 2021-22 and 2023-24.

2. It is the petitioner's case that he is a Non Resident Indian [**NRI**] and has been residing in Egypt for more than twenty years. The petitioner states that he was under the belief that he did not require to file his return of income in India. The petitioner states that during the previous years, relevant to the assessment years as set out above, the petitioner had earned interest on fixed deposits and on the maturity proceeds from the Insurance Policy. According to the petitioner, the tax deducted at source on the said income exceeds the amount of tax payable on the said income and therefore the petitioner now seeks relaxation of the statutory timelines for filing his return, at this belated stage.

3. The petitioner also seeks to avail the benefit of the slab rates as applicable to an individual. Since there is inordinate delay in filing the returns, the petitioner filed an application under Section 119(2)(b) of the Act seeking condonation of delay in filing the return.

4. The learned Commissioner of Income Tax [**CIT**] rejected the petitioner's application on the ground that it was not a case of genuine hardship.

5. We are unable to accept that the impugned order is perverse or unreasonable warranting any interference by this court under Article 226 of the Constitution of India. This is not a case where the petitioner could not file his returns of income on account of any genuine hardship. It is a case where the petitioner has been negligent in doing so.

6. In view of the above, the present petition is dismissed. Pending applications are also dismissed.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 23, 2025

'gsr'

Click here to check corrigendum, if any