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

\+ W.P.(C) 6364/2025 & CM APPLs. 28991-92/2025

SH MUKUL ROHATGI .....Petitioner

Through: Mr Ajay Vohra, Sr Advocate with Mr Subas Chandra Acharya, Mr. Aniket D. Agrawal, Mr. Keshav Sehgal, Mr. Samarth Chaudhari and Mr. Shivam Gaur, Advocates.

versus

DEPUTY ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 61(1) & ORS. .....Respondents

Through: Counsel (Appearance not given)

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

O R D E R

% **14.05.2025**

1. Issue notice. The learned counsel appearing for the respondent accepts notice.

2. This is a petition filed by the petitioner, *inter alia*, praying that a direction be issued for the expeditious hearing of the appeals in respect of Assessment Years [**AY**] 2020-21, 2021-22 and 2022-23, which are now pending before the National Faceless Appeal Centre [**NFAC**].

3. Mr. Vohra, the learned senior counsel appearing for the petitioner submits that the issues involved in the appeals are recurring and the petitioner has already succeeded before the tribunal on the issues involved, — particularly, disallowance under Section 14A of the Income Tax Act, 1961 [**the Act**] — for earlier assessment years. He also states that the petitioner is a senior citizen and the demand exceeds Rupees One Crore. Therefore, in terms of the guidelines issued by the Central Board of Direct

Taxes [**CBDT**], the appeals are required to be heard on a priority.

4. He, thus, prays that a direction be issued for disposal of the appeals in a time bound manner and preferably within a period of eight weeks from date.

5. Insofar as the request of issuing a direction to dispose of the appeals in a time bound manner is concerned, we are unable to accede to the said request. This is principally for the reason that we are not aware of the quantum of appeals pending before the NFAC and we do not consider it apposite to manage their board.

6. However, insofar as the petitioner's contention that he needs to be accorded the priority in terms of the guidelines issued by the CBDT is concerned, the same is merited.

7. In view of the above, we dispose of the present petition by directing the NFAC to consider the appeals filed by the petitioner as expeditiously as feasible and according it priority as other appeals in the category of matters relating to senior citizens and those involving tax above Rupees One Crore.

8. The petition is disposed of in the aforesaid terms. The pending applications also stand disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 14, 2025/sms

Click here to check corrigendum, if any