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

\+ W.P.(C) 6477/2025

UMESH ATREE .....Petitioner

Through: Mr Praveen Chauhan with Mr Sarthak, Advocates.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX 10 .....Respondent

Through: Mr Apoorv Aggarwal, JSC.

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

ORDER

% **15.05.2025**

C.M. APPL. 29528/2025

1. Exemption allowed, subject to all just exceptions.

2. The application is disposed of.

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3. The petitioner has filed the present petition impugning an order dated 24.09.2020 passed by the Principal Commissioner of Income Tax [**PCIT**] whereby the petitioner's application for condonation of delay to file a revised return is rejected. The petitioner states that the land owned by him in Village Chandwali, Tehsil Ballabhgarh, District Faridabad, Haryana was acquired for public purpose. The petitioner had paid income tax on the interest received under Section 28 of the Land Acquisition Act, 1894 for the

Assessment Years [**AYs**] 2007-08 to 2010-11. On 23.01.2016, the petitioner filed a representation claiming refund of the tax payable on interest received on compensation for acquisition of land. Thereafter, on 22.04.2016, the petitioner filed separate applications for each Assessment year requesting for relaxation under Section 119(2)(b) of the Income Tax Act [**Act**] for refund amount. The petitioner periodically continued to make representations. The petitioner was afforded a hearing by the PCIT on 02.09.2019. However, on the petitioner's request, application under Section 119(2)(b) of the Act was not decided. In the aforesaid context, the petitioner filed a writ petition before this court being WP(C) 4489/2020 which was disposed of. The said petition was listed before the coordinate bench of this court along with other connected petitions on 23.07.2020. Whereas it is contended on behalf of the petitioner that no tax is payable on the interest received on compensation for compulsory acquisition of land.

4. The learned counsel appearing for the Revenue contested the same. The Revenue also contested the said petition on the ground that the application filed by the petitioner and others similarly placed persons were barred by limitation in terms of the Circular dated 09.06.2015. This court did not address any of the said objections and confined the writ petition to the grievance that the application under Section 119(2)(b) of the Act could not be disposed of. Accordingly, this court directed the respondent to decide the applications filed by the petitioner as well as the persons who are petitioners in other connected matters within a period of eight weeks in accordance with law.

5. The impugned order was passed pursuant to the said directions; however, it is noted that the petitioner had not taken any steps to challenge

the said order to file the present petition.

6. We do not consider it apposite to entertain the present petition in view of the inordinate delay which is almost five years from the date on which the impugned order was passed. We are also considering that the petitioner's case is for seeking refund of the tax that was paid in the AYs 2007-08 to 2010-11 which is more than fourteen years from date.

7. The petition is accordingly dismissed.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 15, 2025tr

Click here to check corrigendum, if any