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

\+ W.P.(C) 9805/2025 CM APPL. 40991/2025 CM APPL. 40992/2025 CM APPL. 41027/2025

MANJU SINGLA .....Petitioner

Through: Mr. S.K. Srivastava, Mr. Prince Kumar, Ms. Shubhi Srivastava & Ms. Garima Singh, Advs.

versus

UNION OF INDIA AND ORS. .....Respondents

Through: Mr. Tanveer Ahmed Ansari, SPC for R-1/UOI.
Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, Jr. SSC with Mr. Ujjwal Jain & Mr. Dhanvijay, Advs.

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

O R D E R

% 14.07.2025

1. The petitioner has filed the present petition impugning an assessment order dated 26.12.2019 as well as demand notice dated 26.12.2019 on the ground that the petitioner does not have any equally efficacious remedy of a statutory appeal. The petitioner premised the said submission on the basis that the respondents had not appointed any Commissioner of Income Tax (Appeals) in accordance with law since 10.07.1978, i.e., from the date of Finance (No.2) Act, 1977 came into effect. However, the petitioner has

availed the remedy of filing the appeal within the time as prescribed.

2. In the given facts and circumstances of the case, we do not consider it apposite to entertain the present petition. It is filed after more than five years have elapsed since the petitioner had filed its appeal. It is well settled that the remedy under Article 226 is a discretionary remedy and given the inordinate delay in the present case, we do not consider it apposite to entertain the same. The petition is, accordingly, dismissed.

3. The pending applications also stand disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

JULY 14, 2025
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