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

\+ **W.P.(C) 10052/2025 & CM APPL. 41791/2025 CM APPL. 41792/2025 CM APPL. 41793/2025**

M/S BLUE APPLE IMAGE CONSULTANTS PVT. LTD.

.....Petitioner

Through: Mr Nitin Gulati, and Mr Pankaj Kapoor, Advocates.

versus

INCOME TAX OFFICE

.....Respondent

Through: Mr Sanjay Kumar, SSC, Ms Monica Benjamin and Ms Easha Kadian, JSCs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE SAURABH BANERJEE

O R D E R

% **22.07.2025**

1. This petition is filed with the following prayer:

> *"a. Issue a writ/order/direction in the nature of mandamus directing the Respondent to adjudicate upon the compounding application dated 21.10.2024 filed by the Petitioner in compliance of the order dated 05.12.2023.*
> *b. Pass such further or other orders as may be necessary to direct the Respondent to dispose of the compounding application within a fixed time frame, preferably within 30 days."*

2. Suffice it to say, this is second round of litigation initiated by the petitioner herein. In the earlier round of litigation, bearing W.P.(C) No.15151/2023, which was disposed of on 05.12.2023, the Court has stated as under:-

> *"1. After some arguments, learned counsel for petitioner wishes to withdraw the present petition with liberty to file an application with the Central Board of Direct Taxes ("CBDT") under Section 119 (2) (b) of the Income Tax Act.*
> *2. With the aforesaid liberty, the present writ petition stands disposed of. The rights and contentions of all the parties are left open."*

3. The learned counsel for the petitioner do concede that the prayer as made in the petition should have been for a direction to the Central Board of Direct Taxes (**CBDT**) to decide the application filed under Section 119(2)(b) of the Income Tax Act, 1961. He reiterates his submission that this petition be treated for a direction to the CBDT to take a decision on the application filed under Section 119(2)(b) of the Income Tax Act, 1961.

4. In this regard, he has drawn our attention to the annexure P11 in the paperbook, more specifically, page no.276 of the writ petition wherein the prayer made is to the following effect:

> *"....In view of the above facts and circumstances, it is kindly requested with your good office to condone the delay in filing of ITR by the company after the prescribed time limit and allow the processing of the return for assessment and issue of refund for the Assessment year 2014-15 or in alternative compound the offence under section 276 CC, 278 B and 278 E of the IT Act 1961 in terms of the old guidelines issued on 16.09.2022 vide notification no. F.No.285/08/2014-IT (Inv.V)/ 196 and the new Guidelines 17.10.2024 issued by the Government of India for compounding of offences under the I.T Act, on the grounds as stated in the above application."*

5. The aforesaid being the position, we direct the application under

Section 119(2) (b) shall be decided by the CBDT within the period of eight weeks from today.

6. The petition is disposed of in the aforesaid terms. The pending applications are also disposed of.

V. KAMESWAR RAO, J

SAURABH BANERJEE, J

JULY 22, 2025

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