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

\+   W.P.(C) 11440/2025

MITHLESH KUMAR TRIPATHI

.....Petitioner

Through: Mr. Gopal Jain, Sr. Adv with Mr. Rohit Tiwari and Mr. Shivani. Advs.

versus

CHIEF COMMISSIONER OF INCOME TAX 2 & ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC, Mr. V.K. Saksena, Ms. Hemlata Rawa, JSCs, Mr. Saurabh, Mr. Abhay Singh and Mr. Dipak Raj Singh, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **15.09.2025**

1. This petition has been filed with the following prayers:

> *"(a) Issue a writ of Mandamus or any other appropriate writ, order or direction directing Respondent No. 1 to pass a reasoned and speaking order on the petitioner's waiver application dated 17.03.2017 filed under Section 119(2)(a) of the Income Tax Act, 1961 read with CBDT Circular F. No. 400/129/2002-IT(B) dated 26.06.2006, within a time-bound period; (b) In the alternative, and without prejudice, direct Respondent No. 1 to furnish a copy of the order, if already passed on the petitioner's waiver application dated 17.03.2017, forthwith; (c) Declare that the failure to dispose of the waiver application or to communicate a decision thereon violates the principles of natural justice, and is contrary to the obligations cast upon a quasi-judicial authority under Articles 14 and 21 of the Constitution of India;"*

2. On 06.08.2025, we have recorded the submissions of Mr. Ojha,

learned Senior Standing Counsel appearing for respondents to enable him to take instructions.

3. Today, Ms. Hemlata Rawat, appears for the respondents and states, the application dated 17.03.2017 is not traceable in the records of respondents. She states on instructions received from the Assistant Commissioner Income Tax, Circle 25(1) that appropriate shall be a fresh application be filed by the petitioner under Section 119(2)(a) of the Income Tax Act, 1961 (the Act) to the AO, by forwarding a copy to CCIT-2 and to CBDT as well. The same shall be considered in accordance with law, under the provisions of the Act and instructions issued by the Central Board of Direct Taxes (CBDT).

4. Mr. Gopal Jain, learned Senior Counsel appearing for the petitioner states on instructions that such an application shall be filed within one week from today, to enable the respondents decide the same.

5. Noting the above, it is made clear that on receipt of the application by the petitioner within one week from today, the authority concerned shall decide the same in accordance with law within eight weeks as an outer limit.

6. The petition is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 15, 2025

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