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

+ **W.P.(C) 11540/2025**

ERA INFRA ENGINEERING LIMITED

.....Petitioner

Through: Ms. Kavita Jha, Sr. Adv.with Mr.
Akash Shukla and Ms. Tanushvi
Singh, Advs.

versus

CENTRAL BOARD OF DIRECT TAXES & ANR.....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr.
Shivendra Singh, JSC, Mr. Yojit
Pareek, JSC and Mr. Surya Jindal,
Advs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

05.08.2025

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

- “a. Issue a writ of mandamus or certiorari or any other appropriate writ, order, or direction directing the Respondents to expeditiously adjudicate the Application dated 20.05.2025 filed by the Petitioner under Section 119(2)(b) of the Income Tax Act, 1961, seeking condonation of delay in filing Income Tax Returns for Assessment Years 2018–19 to 2024–25 in light of the above mentioned facts, in a time-bound manner as may be deemed just and appropriate by this Hon’ble Court.*
- b. Direct the Respondents to accept the manually filed tax returns or enable online portal access for the Petitioner to file the returns for the period starting from Assessment Year 2018-19;*
- c. Direct the Respondents to process such returns, allow*



the Petitioner to carry forward its business losses;

2. In effect, the prayer made in the petition is for a decision on the application dated 20.05.2025 filed by the petitioner under Section 119 (2) (b) of the Income Tax Act, 1961 seeking condonation of delay in filing Income Tax Returns for Assessment Years 2018-2019 to 2024-2025.
3. Mr. Gaurav Gupta, learned counsel appearing for respondents on instructions states that the said application shall be decided on or before 20.09.2025.
4. Taking the said submission of Mr. Gupta on record and Ms. Jha also states that in view of the submission made, the petition be treated as disposed off, we order accordingly.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 05, 2025

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