$~104 to 109

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

\+ W.P.(C) 4343/2015

ASEEM KUMAR GUPTA .....Petitioner

versus

COMMISSIONER OF INCOME TAX .....Respondent

AND

\+ W.P.(C) 4976/2015

ASEEM KUMAR GUPTA .....Petitioner

versus

COMMISSIONER OF INCOME TAX .....Respondent

AND

\+ W.P.(C) 4977/2015

ASEEM KUMAR GUPTA .....Petitioner

versus

COMMISSIONER OF INCOME TAX .....Respondent

AND

\+ W.P.(C) 4978/2015

ASEEM KUMAR GUPTA .....Petitioner

versus

COMMISSIONER OF INCOME TAX .....Respondent

AND

\+ W.P.(C) 4979/2015

ASEEM KUMAR GUPTA .....Petitioner

versus

COMMISSIONER OF INCOME TAX .....Respondent

AND

\+ W.P.(C) 4980/2015

ASEEM KUMAR GUPTA .....Petitioner

versus

COMMISSIONER OF INCOME TAX .....Respondent

Present: Dr Rakesh Gupta, Mr Somil Agarwal and Mr Dushyant Agrawal, Advocates for petitioner in Item Nos.104 to 109.
Mr Vikramaditya Singh, proxy counsel for Mr Debesh Panda, Ms Zehra Khan and Ms Yashika Gupta, Advocates for respondent in Item Nos.104 to 109.

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

O R D E R

% **24.04.2025**

1. The petitioner has filed the aforementioned petitions impugning the orders passed by the Commissioner of Income Tax [**CIT**] rejecting the petitioner's revision petitions under Section 264 of the Income Tax Act, 1961 [**the Act**].

2. The petitioner had preferred the said revision petitions against assessment orders passed under Section 143(3) of the Act read with Section 153A of the Act in respect of Assessment Years 2004-05 to 2009-10 as well as the assessment order passed under Section 143(3) of the Act in respect of Assessment Year [**AY**] 2010-11. The said revision petitions were disposed of by a common order dated 28.03.2014, which is impugned in the present petitions.

3. It is the petitioner's case that the assessment orders have been framed without affording the petitioner adequate opportunity of being heard. To be noted, it is not disputed that the petitioner was granted an opportunity to be heard. However, the petitioner contends that a hearing in regard to the issues were held against the petitioner and have found their way in the assessment orders, were not informed to the petitioner at the material time. Thus, the petitioner did not have sufficient opportunity to address the said issues.

4. After some arguments, the learned counsel for the parties are *ad idem* that it would be apposite for the petitioner to agitate the issues as raised in the present petitions by availing appellate remedies.

5. The learned counsel for the petitioner seeks to withdraw these

petitions with liberty to urge all contentions before the appellate authority.

6. The learned counsel appearing for the petitioner submits that the petitioner's appellate remedies against the assessment orders that were the subject matter of revision may now be time barred and prays that the orders be passed for condoning the delay in filing the appeals. The learned counsel for the Revenue does not object to the same.

7. In view of the above, we consider it apposite to dispose of the present petitions as withdrawn leaving it open for the petitioner to avail its remedies against the assessment orders, which are subject matter of revision before the CIT.

8. In the event, the petitioner files appeal(s) against the assessment/ reassessment orders for AYs 2004-05 to 2010-2011 within a period of four weeks from today, the appellate authority shall consider the same uninfluenced by the question of delay as well as the observations made by the CIT in the impugned order dated 28.03.2014.

9. We clarify all rights and contentions of the parties are reserved.

10. The petitions are disposed of in the aforesaid terms.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 24, 2025
RK

Click here to check corrigendum, if any