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

\+ W.P.(C) 16501/2025 CM APPL. 67630/2025

SOJITZ ASIA PTE. LTD.

.....Petitioner

Through: Mr. Vishal Kalra, Mr. Ankit Sahni and Mr. Anil Kumar, Advs.

versus

THE COMMISSIONER OF INCOME-TAX (INTERNATIONAL TAX)- 3, NEW DELHI & ORS.

.....Respondent

Through: Mr. Siddhartha Sinha, SSC.

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

<u>O R D E R</u>

% 10.11.2025

1. On the last date of hearing, we have passed the following order :

> *1. The petition has been filed with the following prayers :*
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> *"a). issue a writ of and/or order and/or directions in the nature of certiorari or any other appropriate writ, order or direction for quashing/ setting aside the impugned order dated 28.03.2024 passed under section 264 of the Act (Annexure P- 1) by the Respondent no. 1.*
>
> *b.) issue a writ of and/or order and/or directions to Respondent No. 2 to rectify the mistakes apparent from the record and delete the tax demand raised by the Respondent No. 3 vide order dated 23.03.2019 passed under section 154 of the Act (Annexure P - 9) for assessment year 2016-17;*
>
> *c.) in the alternative, for a direction to Respondent no. 4 to expedite disposal of the pending application dated 31.07.2024 (Annexure P – 20) filed under section 119(2)(b) of the Act, permission to file the revised return by condoning the delay for ay 2016–17, and to consider such return on merits, in the interest of justice and to prevent undue hardship."*
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> *2. Mr. Vishal Kalra, learned counsel for the petitioner, by drawing our attention to page 411 of the paper-book*

contends that the show cause notice has been issued by the Commission of Income Tax International Taxation-03 Delhi calling upon the petitioner to represent as to why the petition filed by the petitioner under Section 119 (2)B of the Income Tax Act, 1961 (the Act) not be rejected. He has also drawn our attention to page 427 to contend that a reply to the same has been filed by the petitioner but during the hearing, it transpired that the CIT himself expressed that the application under 119(2)B of the Act need to be decided by the Central Board of Direct Taxes (CBDT).

3. Mr. Siddhartha Sinha, Senior Standing Counsel who appears for the respondents/ Revenue seeks a week's time to take instructions on this aspect. At his request, renotify on 10.11.2025."

2. Mr. Siddhartha Sinha, Sr. Standing Counsel states that as per his instructions, the application filed by the petitioner under Section 119(2)b of the Income Tax Act, 1961 (the Act) shall be decided as expeditiously as possible.

3. Appropriate shall be that the same be decided within a period of eight weeks, as an outer limit.

4. Liberty shall be with the petitioner to seek such remedy as available against the decision on the application under Section 119(2)B of the Act if aggrieved and also to challenge any other order as deem appropriate in accordance with law.

5. The petition is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 10, 2025

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