IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3764 OF 2025

Rohini Randhir Behl ... Petitioner

Versus

The Principal Commissioner
of Income Tax, Mumbai – 17 & Ors. ... Respondents

Ms. Kashmira S. Bharucha *a/w Ms. Sonali Lolage i/b Mr. Rajiv Anant Jadhav for the Petitioner.*

Mr. Ravi Rattesar *a/w Mr. Kiran Singh for Respondents.*

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: APRIL 06, 2026

P.C. :

1. The Petitioner has filed the present Writ Petition challenging the Impugned Order dated 27th March 2025 passed by Respondent No. 1 (DIN & Order No: ITBA/COM/F/17/2024-25/1075128481(1)) whereby, Respondent No. 1 rejected the Petitioner's application under Section 119(2)(b) of the Income Tax Act, 1961 ("the Act") for condonation of delay in filing a Revised Return of Income for the Assessment Year (A.Y.) 2021-22.

2. The Petitioner submits that the delay in filing the Revised Return was occasioned by genuine hardship arising from her diagnosis of Breast Cancer on 30th November 2020, followed by intensive treatment (surgery, chemotherapy, and radiation) at Breach Candy Hospital Trust from December 2020 to September 2021, and a subsequent period of recovery. The Original Return filed on 23rd November, 2021 contained inadvertent errors, including misclassification of capital gains and omission of foreign asset disclosures, which the Petitioner sought to rectify immediately upon recovery.

3. The learned Counsel for the Respondent objects to the same and states that there is no provision to condone the delay in filing revised return and hence, the Impugned Order is correctly passed by the Authority.

4. Having heard both the parties and upon having perused the medical certificates and discharge summary annexed at Exhibit C to the Petition, there appears to be genuine hardship faced by the Petitioner during the relevant period due to medical reasons.

5. In view of the above peculiar circumstances and in order to subserve the ends of justice, the following directions is passed:

(i) The Impugned Order dated 27th March, 2025 passed by Respondent No. 1 is hereby quashed and set aside.

(ii) The delay in filing the Revised Return of Income for Assessment Year 2021-22 is condoned due to the medical incapacitation of the Petitioner.

(iii) The Respondents are directed to allow the assessee to file a Revised Return. The Petitioner shall file the Revised Return of Income for the Assessment Year 2021-2022 with Annexures on the ITBA portal to be opened by the Income Tax Department. The ITBA portal shall be opened within a period of three weeks from the date of passing of this order and the Petitioner shall file a Revised Return of Income on the aforesaid portal within a further period of three weeks from the date of opening of the said portal.

(iv) This Order is limited to condonation of delay and the acceptance of the Revised Return of Income for AY 2021-22.

(v) The Assessing Officer shall be at liberty to scrutinize the Revised Return on its merits, verify the correctness of the claims and process the same in accordance with law.

(vi) The Writ Petition is disposed of in the above terms.

(vii) No order as to costs.

6. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**