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

+ **W.P.(C) 5177/2021**

ANIL KUMAR GOEL & ORS.

.....Petitioners

Through: Mr. Anil Kumar Goel, Mr. Puneet
Agarwal and Ms. Purvi Sinha,
Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Jeevesh Kumar Tiwari, Adv. for
R-1
Mr. Abhishek Maratha, Sr. Standing
Counsel, for R-4.
Mr. Anupam Srivastav, Adv. for R-5.
Ms. Sonu Bhatnagar, Sr. Standing
Counsel with Ms. Venus Mehrotra for
R-2 and R-3, Adv.
Mr. Zoheb Hossain, Advocate as
Amicus Curiae.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE TALWANT SINGH

ORDER

% **06.05.2021**

[Court hearing convened via video-conferencing on account of COVID-19]

CM APPL. 15893/2021

CM APPL. 15894/2021

1. Allowed, subject to the applicants/petitioners curing the deficiencies referred to in the captioned applications within five days of the resumption of the normal functioning of this Court.

W.P.(C) 5177/2021 & CM APPL. 15892/2021

2. This writ petition raises a pertinent question, which is, the purported inability of the State to recognize that the Coronavirus pandemic has engulfed one and all, i.e., the king and the commoner and, therefore, the statutory timelines provided under the Income Tax Act, 1961 [in short the “Act”] *qua* the assessee's need to be extended.

3. The petitioners also plead for issuance of necessary directions to the respondents concerning waiver of penalty, interest and other charges towards delay in the payment of tax, filing returns, and other requisite information/forms/details as mandated under the Act.

3.1. By way of a precedent, the petitioners refer to the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020.

3.2. In a nutshell, the case advanced on behalf of the petitioners', is that the recent surge in the Coronavirus pandemic has debilitated them as also those who are similarly circumstanced, making it difficult, to comply with the statutory obligations within the timelines provided under the Act. It is argued and, to our minds, correctly, that since the daily rate of infection has crossed 4,00,000 cases, coupled with the per day death rate of nearly 3,900, it is incumbent that respondents be called upon to take necessary ameliorative steps as outlined in the petition.

4. Given the foregoing, we are of the view that the matter requires examination and, therefore, a response on behalf of the respondents, on the issues raised in the petition, would be in order.

4.1. Accordingly, issue notice.

4.2. Mr. Jeevash Kuamr Tiwari accepts service on behalf of respondent no. 1 while Ms. Sonu Bhatnagar accepts service on behalf of respondent nos. 2 and 3. Likewise, Mr. Abhishek Maratha accepts notice on behalf of respondent no. 4 while Mr. Anupam Srivastav accepts service on behalf of respondent no. 5.

4.3. Counter-affidavits will be filed within three days from today. Rejoinders thereto, if any, will be filed before the next date of hearing.

5. For the moment, we intend to issue a limited ad-interim direction, which is, that if any coercive action is intended to be taken against any assessee (not confined to the petitioners herein), at least, 3 weeks prior notice will be given to enable the assessee, to approach the Court, or an appropriate statutory authority, for seeking requisite relief. Intimation, *qua* such orders, will be given by the revenue, by way of a written notice, which will be served on the concerned assessee. Furthermore, liberty is given to the revenue to approach the Court, for appropriate directions, if, in a given case, the aforesaid direction would work to its detriment.

6. List the matter on 13.05.2021.

7. Furthermore, we appoint Mr. Zoheb Hossain as the Amicus Curiae in the instant matter. Mr. Puneet Aggarwal, who appears on behalf of the petitioners, will ensure that the case papers are served on Mr. Hossain, in the course of the day, *albeit*, via email.

RAJIV SHAKDHER, J

TALWANT SINGH, J

MAY 6, 2021

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W.P.(C) 5177/2021

[Click here to check corrigendum, if any](#)
page 3 of 3