

IN THE SUPREME COURT OF INDIA  
EXTRA-ORDINARY APPELLATE JURISDICTIONPETITION FOR SPECIAL LEAVE TO APPEAL (CIVIL) NO.10221/2022

Central Board of Direct Taxes &amp; Others ...Petitioners

Versus

M/s Vasudeva Adigas Fast Food Pvt. Ltd. ...Respondent

ORDERM.R. SHAH, J.

1. Feeling aggrieved and dissatisfied with the impugned judgment and order dated 02.07.2021 passed by the High Court of Karnataka at Bengaluru in Writ Appeal No. 272/2020, by which the Division Bench of the High Court has dismissed the said writ appeal preferred by the Revenue and has confirmed the judgment and order dated 06.01.2020 passed by the learned Single Judge in Writ Petition No. 18419/2018 directing the Revenue to accept the belated return of income by condoning the delay, the Revenue has preferred the present special leave petition.

2. Shri N. Venkatraman, learned Additional Solicitor General of India, appearing on behalf of the Revenue, has vehemently submitted that the High Court has committed a grave error in directing to accept the belated return of

contd..

income by condoning the delay. It is vehemently submitted that the Central Board of Direct Taxes (for short, 'CBDT') would have no jurisdiction and/or authority to direct to condone the delay, in exercise of powers under Section 119(2)(b) of the Income Tax Act, 1961.

3. Having heard Shri N. Venkatraman, learned ASG and having considered the facts and circumstances due to which the respondent-assessee, at the relevant time, could not file the return of income within the time prescribed, the order passed by the High Court directing the Revenue to condone the delay and accept the belated return of income and to consider the return of income in accordance with law on merits does not warrant any interference. The facts which led to the assessee in late filing of the return of income are glaring. Therefore, no interference of this Court is called for, in exercise of powers under Article 136 of the Constitution of India. However, at the same time, the question of law, "whether the CBDT, while exercising the powers under Section 119(2)(b) of the Income Tax Act, can direct to condone the delay in filing the return of income" is kept open to be considered in an appropriate case. It is further observed that the impugned judgment and order passed by the High Court be not treated as a precedent.

4. With the aforesaid observations, the present special leave petition stands dismissed. Pending application, if any, also stands disposed of.

.....J.  
[M.R. SHAH]

NEW DELHI;  
JULY 13, 2022.

.....J.  
[B.V. NAGARATHNA]

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition for Special Leave to Appeal (C) No. 10221/2022

(Arising out of impugned final judgment and order dated 02-07-2021 in WA No. 272/2020 passed by the High Court of Karnataka at Bengaluru)

CENTRAL BOARD OF DIRECT TAXES &amp; ORS.

Petitioner(s)

VERSUS

M/S VASUDEVA ADIGAS FAST FOOD PVT. LTD.

Respondent(s)

( IA No.81199/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )

Date : 13-07-2022 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE M.R. SHAH

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

For Petitioner(s)

Mr. N. Venkatraman, ASG  
Mr. Sanjay Kumar Tyagi, Adv.  
Mr. Mukul Singh, Adv.  
Mr. Chandra Prakash, Adv.  
Mr. Ankur Rastogi, Adv.  
Mr. Gopal Chandra Mishra, Adv.  
Mr. Raj Bahadur Yadav, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following  
O R D E RThe Special Leave Petition is dismissed in terms of the  
signed order.

Pending application, if any, also stands disposed of.

(NEETU SACHDEVA)  
ASTT. REGISTRAR-cum-PS

(signed order is placed on the file)

(NISHA TRIPATHI)  
ASSISTANT REGISTRAR

ITEM NO.17

COURT NO.11

SECTION IV-A

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No. 10221/2022

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Mr. Ankur Rastogi, Adv.  
Mr. Gopal Chandra Mishra, Adv.  
Mr. Raj Bahadur Yadav, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following  
O R D E R

The Special Leave Petition is dismissed.

Detailed order to follow.

(NEETU SACHDEVA)  
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)  
ASSISTANT REGISTRAR