



**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT  
JODHPUR**

D.B. Civil Writ Petition No. 513/2022

1. Tax Bar Association, Having Office At Kar Bhawan, High Court Campus, Jodhpur (Rajasthan) - 342006 Through Its Secretary Shri Manoj Gupta.
2. Shri Manoj Gupta S/o Shri Hari Shanker Gupta, Aged About 50 Years, Resident Of 16, Imertiya Bera, Paota C Road, Jodhpur (Rajasthan).

----Petitioners

Versus

1. Union Of India, Through Secretary (Revenue), Ministry Of Finance (Department Of Revenue), Room No. 46, North Block, New Delhi- 110001.

Central Board Of Direct Taxes, Through Chairman, Department Of Revenue Minister Of Finance, North Block, New Delhi (Chairmancbdt@nic.in).

----Respondents

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For Petitioner(s)	:	Mr. Vikas Balia through V.C.
For Respondent(s)	:	---

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**HON'BLE THE CHIEF JUSTICE MR. AKIL KURESHI**

**HON'BLE MS. JUSTICE REKHA BORANA**

**Order**

**12/01/2022**

This public interest petition has been filed by the Tax Bar Association of Jodhpur pointing out various difficulties faced by the assesseees on account of the official portal of the income tax department having various glitches. The first and the primary prayer made by the petitioners was for extension of time limit for filing returns and furnishing tax audit reports. In this context, the prayer made was to issue direction to the CBDT to extend such



time limit up to 15.02.2022 in exercise of the power under Section 119 of the Income Tax Act, 1961.

The other limb of the petitioners' grievance is that unless and until all glitches on the official portal are removed, any extension of time limit would be illusory. In other words, if the department grants only the time extension for filing the returns and audit reports but the portal does not accept the proper declaration, such time extension would be of no consequence. Consequently, the prayer made by the petitioners is to give direction to the income tax department to remove all the defects and glitches in the official portal.

Mr. Vikas Balia, learned counsel for the petitioners stated that yesterday the Government of India had declared extension of last dates for filing returns and tax audit reports for the assessment year 2021-22. In that view of the matter, the first grievance of the petitioners stands resolved.

With respect to the second limb of the petitioners' grievance for removal of all the defects and glitches in the official portal at this stage. We are of the view that at this stage, we are not inclined to entertain the same. Firstly, as noted, there has been across the board extension of last dates for compliances. Presumably, these extensions are granted because the Government of India had realized that on account of technical difficulties, several assesses may not have been in a position to make the compliances. There is nothing for us to presume that the administration is not cognizable of such defects and that proper steps for removing of such defects would be taken so that the extension of last date for compliances does not remain illusory but the assesses can meaningfully take advantage of such extension.



The prayers made by the petitioners in this respect are rather wide and non specific. At this stage, we leave it to the administration to deal with these issues at its level. We are hopeful that proper resolution of the difficulties of assesseees would be made at the level of the administration itself without the requirement of Court's intervention.

This petition is therefore disposed of at this stage with the above observations, leaving it open to the petitioners to raise these issues if in future the difficulties persist.

The petition is disposed of accordingly.

**(REKHA BORANA),J**

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**(AKIL KURESHI),CJ**

