



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

WRIT PETITION NO.2118 OF 2007

Desai Investments Pvt.Ltd., ..Petitioner

Versus

Central Board of Direct Taxes & Ors. ..Respondents

Mr.Pankaj R.Toprani for the petitioners.

Mr.B.M.Chatterji with Mrs.P.P.Bhosale and
Mr.P.S.Sahadevan for respondents.

Coram : F.I.REBELLO &
R.S.MOHITE, JJ

Date : 14.01.2008.

PC

1. Petitioner approached CBDT for condoning the delay in filing returns. The returns were filed beyond the stipulated period. The matter was considered by the CBDT. The CBDT in paragraphs-3 & 4 has set out the reasons as to why they do not propose to condone the delay.

2. Our attention has been invited to the judgment of the Division Bench of the Karnataka High Court in **H.S.Anantharamaiah v. Central Board of Direct Taxes & Ors.** reported in 201 ITR 526 (Kar). It is held that the power exercisable by the Board under clause (b) of sub-section (2) of Section 119 of the Act is quasi-judicial in nature. At this stage, we do not propose to go into that issue as to whether the

exercise of power under Section 119(2) is quasi judicial or an exercise in conditional or subordinate legislation.

3. Suffice it to say that the petitioner was given an opportunity. The petitioner was heard and after such opportunity, for reasons recorded, the application was rejected. This is not a case of "no reasons" or the case where the reasons can be said to be totally extraneous. We are therefore, not inclined to exercise our extra ordinary jurisdiction. Petition rejected.

(R.S.MOHITE,J)

(F.I.REBELLO,J)