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* IN THE HIGH COURT OF DELHI AT NEW DELHI
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+ W.P.(C) 1810/2007

SANDEEP KHETWANI Petitioner
Through Mr.K.R.Manjani, Advocate
versus
COMMISSIONER OF INCOME TAX Respondent
Through Mr.R.D.Jolly, Sr.Standing Counsel
for the Revenue with Mr.Ajay K.Jha,
Advocate

CORAM:
HON'BLE MR. JUSTICE VIKRAMAJIT SEN
HON'BLE MR. JUSTICE J.P. SINGH

ORDER
23.03.2007

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CM 7541 (to be numbered)/2007 in W.P.(C) 1810/2007

Not pressed.

Application is dismissed.

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A sum of Rs.3,20,000/- in cash was recovered from the Petitioner in the course of a search. Instead of assailing the assessment order in Appeal the Petitioner had filed a Revision under Section 264 of the Income Tax Act. In order to invoke the extraordinary jurisdiction of this Court under Article 226 of the Constitution, the Petitioner should be able to disclose the jurisdictional error in the manner in which the Revision Court had conducted itself. No such error has been presented before us. The contention is that for the year 2002-2003 (in respect of

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the Block Assessment), the Return could have been filed till July 2002. Nevertheless the Return was filed on 15.5.2002. We cannot lose sight of the fact that the Search took place on 18.4.2002. The Return filed subsequent thereto, which is also the first Return, can be viewed as an afterthought.

No ground for interference is made out.

The writ petition is dismissed.

A handwritten signature in black ink, appearing to read 'Vikramajit Sen'.

VIKRAMAJIT SEN, J

A handwritten signature in black ink, appearing to read 'J.P. Singh'.

J.P. SINGH, J

MARCH 23, 2007

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