Bhupendra C. Dalal v. The Chief Commissioner of Income Tax (Central)-2 & Ors.

Writ Petition No. 1032 of 2025

2025:BHC-OS:19356-DB | Writ Petition No. 1032 of 2025 | 2025-10-15

Bhupendra Dalal: interest-waiver rejection set aside for fresh personal hearing, evidence and speaking order; no waiver adjudicated.

Income-tax Act, 1961: sections 119(2)(a), 234A, 234B and 234C

High Court of Judicature at Bombay | 2-judge bench (Division Bench) | Justice B.P. Colabawalla | Justice Amit S. Jamsandekar

Assessment years: Not specified in supplied order

Scope of this order

Fresh consideration of the waiver application; no waiver of interest was itself granted.

01 FACTS OF THE CASE

Bhupendra Dalal challenged the 21 July 2023 rejection of his application to waive interest under sections 234A, 234B and 234C. The application relied on CBDT circulars of 23 May 1996 under section 119(2)(a) and 26 June 2006.

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02 DISCUSSION BY THE HON'BLE COURT

After the Court noted several infirmities, Revenue agreed on instructions that the rejection could be set aside and the matter remanded. The order does not enumerate those infirmities or decide whether the circular conditions for waiver were met.

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03 JUDICIAL DECISION

The rejection was set aside. Respondent No.1 must hear the application afresh, allow supporting material and a personal hearing, then pass a speaking order. Initial appearance was fixed for 6 November 2025. The Court requested disposal within six months from 15 October 2025; the petitioner must cooperate. The writ was disposed of without costs.

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04 OUTCOME / IN WHOSE FAVOUR

Fresh consideration of the waiver application; no waiver of interest was itself granted.

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05 EXPERT COMMENTS

A fresh hearing is the relief, not a waiver — The rejection has been removed, but the authority must decide entitlement afresh. Neither Revenue's concession nor the remand establishes satisfaction of the CBDT circular conditions.

The remand has concrete procedural safeguards — The petitioner may produce supporting documents and must receive a personal hearing before a speaking order. The Court also requires full cooperation; this is not an unrestricted reopening without procedural obligations.

Preserve the timing and language accurately — The initial appearance was fixed for 6 November 2025, and disposal was requested within six months from the order date. The note does not claim that a subsequent decision occurred or turn that request into an automatic waiver on expiry.

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SOURCE & VERIFICATION

High Court of Judicature at Bombay official judgment PDF - AKHB Repository (20251015_HCBM020371312024.pdf)

3-page official High Court of Judicature at Bombay judgment PDF (20251015_HCBM020371312024.pdf, 136,341 bytes).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 3 physical source pages read and visually inspected. SHA-256: b048bbc0b078cb1b116cb9adcd2b65c7c7acdb5918ccaa9c7262214bee4c6cc8.

STATUTORY SCOPE

The source identifies these provisions and CBDT circulars dated 23 May 1996 and 26 June 2006. It does not reproduce their eligibility conditions or decide entitlement to waiver.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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