RAJIV GANDHI FOUNDATION v. PRINCIPAL COMMISSIONER OF INCOME TAX & ANR.

W.P.(C) 19497/2025

No neutral citation stated in source | 2026-01-21

Consent withdrawal with consolidated reply, personal hearing and a specific extension of the authority's deadline.

High Court of Delhi | Division Bench | Dinesh Mehta | Vinod Kumar

Assessment years: Not specified in source

01 FACTS OF THE CASE

The Foundation sought to withdraw its writ and raise all grounds before the PCIT with its merits reply. Counsel requested time because of difficulty concerning the CEO. Revenue stated that the authority's limitation would expire on 31 March 2026, leaving little time after the proposed reply.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court balanced the parties' positions by consent: reply by 28 February 2026, with the authority's time to pass an order extended under Article 226 to 30 April 2026. It barred a limitation objection if the authority acted by that date, but expressly disclaimed findings on the merits and preserved other objections.

Source: PDF p.1

03 JUDICIAL DECISION

A consolidated reply was permitted by 28 February 2026; the authority's deadline was extended to 30 April 2026. Personal hearing was directed. All objections were to be considered according to law without prejudice from withdrawal, subject to the specified limitation condition. The petition and application were dismissed as withdrawn.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The Foundation returned to the PCIT process with a hearing and preserved arguments. It obtained no merits ruling or quashing of proceedings, and accepted the restriction on limitation objections for an order passed by 30 April 2026.

Source: PDF p.2

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The additional response time came with a defined condition — The extension for the taxpayer and the extension for the authority form one consent arrangement. Reporting only the right to reply would omit the corresponding inability to object on limitation if the order was passed by 30 April 2026. The source does not state what happened afterwards or decide a challenge to an order beyond that date.

Withdrawal was not an adverse determination of the objections — The Court required the PCIT to consider all objections, including those in the writ, without being influenced by withdrawal. The taxpayer therefore retained a forum for those arguments and an opportunity of personal hearing. This protection is procedural; it gives no indication that any particular objection must succeed.

The dates are specific to this consent order — The Court expressly used Article 226 to balance these circumstances. The order does not identify the statutory provision governing the pending proceeding or an assessment year. It should not be transformed into a general power to extend every tax deadline, or a ruling quashing reassessment under a provision absent from the source.

Source: PDF p.1

SOURCE & VERIFICATION

Delhi High Court original order - verified repository copy

2-page official High Court of Delhi judgment PDF (DLHC011047362025_1_2026-01-21.pdf).

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 2 physical pages of DLHC011047362025_1_2026-01-21.pdf verified. Original bytes match SHA-256 b8074d019e2c4d381bfd8d58d2c5ffeb2be5ee7872041cad0e85b3751684ef3c.

STATUTORY SCOPE

Article 226 is expressly invoked. No numbered Income-tax Act provision or assessment year is specified; no reassessment is quashed.

LATER TREATMENT

Source checked 2026-10-21. Subsequent 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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.