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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 11422/2025 CM APPL. 46742/2025 CM APPL. 52006/2025

M/S RAMPRASTHA PROMOTERS AND DEVELOPERS PVT. LTD. & ORS.

.....Petitioner

Through: None.

versus

UNION OF INDIA & ORS.

.....Respondent

Through: Mr. Vipul Agrawal SSC with Ms. Sakshi Shairwal, Mr. Akshat Singh, JSCs, Mr. Gaoraang Ranjan and Ms. Harshita Kotru, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **23.02.2026**

1. On perusal of the order sheets of this case, we find that the petitioner has been seeking adjournment on one pretext or the other.

2. Even today, nobody has appeared on behalf of the petitioner.

3. On perusal of the record, we find that the petitioner has challenged the order dated 17.03.2025, passed under Section 279(2) of the Income Tax Act, 1961 for Financial Years 2012-13 to 2024-25, whereby the application seeking compounding has been rejected.

4. Mr. Vipul Agrawal, learned Senior Standing Counsel for the respondent pointed out that the petitioner has been defaulting in payment of

the TDS and since the competent authority has passed the detailed and well considered order dated 17.03.2025, no interference is warranted.

5. Having heard Mr. Vipul Agrawal, learned Senior Standing Counsel for the respondent and on going through the record and the impugned order dated 17.03.2025, we are of the view that since the petitioner has been defaulting in payment of TDS, its application for compounding has rightly been rejected.

6. In any case, compounding is also a matter of discretion and the same cannot be claimed as a matter of right, unless the impugned order is unreasonable or without application of mind.

7. The writ petition is, therefore, dismissed along with pending application(s).

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 23, 2026/*dd*