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

+ **W.P.(C) 9410/2014**

BISWAJIT DAS

.....Petitioner

Through: Mr Biswajit Das with Mr Shivansh Mittal, Ms Jaspinder Kaur and Mr Sunil Kumar, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Manish Mohan, CGSC with Mr Jatin Teotia and Mr Varenym, Advocates for UOI.
Mr Indruj Singh Rai, SSC with Mr Sanjeev Menon, Mr Rahul Singh, Mr Anmol Jagga, Mr Gaurav Kumar and Ms Varsha Sharma, Advocates for Revenue.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **15.04.2025**

1. The petitioner has filed the present petition challenging the constitutional *vires* of Section 234E of the Income Tax Act, 1961 [**the Act**], *inter alia*, on the ground that it seeks to impose a penalty under the guise of a fee. It is the petitioner's case that the provisions of Section 272A of the Act were deleted and the penalty imposed for non-filing of the statements was included as a levy of fee under Section 234E of the Act. It is contended that this was in addition to the levy of penalty under Section 271H of the Act.



2. It is submitted on behalf of the Revenue that challenge to the constitutional *vires* of Section 234E of the Act has been considered and repelled by five separate High Courts.
3. The learned counsel appearing for the parties seek time to ascertain whether any appeals have been preferred against the decisions of the High Courts and the status of the said appeals.
4. List for final hearing on 10.09.2025.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 15, 2025/tr

[Click here to check corrigendum, if any](#)