



\$~SB-1 to SB-6

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

% *Date of Decision : 09.01.2026*

(1)

+ **W.P.(C) 2816/2025**

BECHTEL POWER CORPORATIONPetitioner
Through: Mr. Deepak Chopra and Ms. Priya
Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
INTERNATIONAL TAX 112 & ANR.Respondents
Through: Mr. Debesh Panda, SSC Ms. Zehra
Khan, Adv.

(2)

+ **W.P.(C) 2817/2025**

BECHTEL LIMITEDPetitioner
Through: Mr. Deepak Chopra and Ms. Priya
Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 112
NEW DELHI & ANR.Respondents
Through: Mr. Debesh Panda, SSC Ms. Zehra
Khan, Adv.

(3)

+ **W.P.(C) 2818/2025**

BECHTEL POWER CORPORATIONPetitioner
Through: Mr. Deepak Chopra and Ms. Priya
Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
INTERNATIONAL TAX 112 & ANR.Respondents
Through: Mr. Debesh Panda, SSC Ms. Zehra
Khan, Adv.

(4)

+ **W.P.(C) 2819/2025**

BECHTEL LIMITEDPetitioner



Through: Mr. Deepak Chopra and Ms. Priya Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 112
NEW DELHI & ANR.Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra Khan, Adv.

(5)

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W.P.(C) 2820/2025

BECHTEL POWER CORPORATIONPetitioner

Through: Mr. Deepak Chopra and Ms. Priya Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 112
NEW DELHI & ANR.Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra Khan, Adv.

AND

(6)

+

W.P.(C) 2821/2025

BECHTEL LIMITEDPetitioner

Through: Mr. Deepak Chopra and Ms. Priya Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 112
NEW DELHI & ANR.Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra Khan, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE TEJAS KARIA



TEJAS KARIA, J (Oral)

CM APPL 1556/2026 (delay of 54 days in re-filing review petition) in W.P.(C) 2817/2025

CM APPL 1559/2026 (delay of 54 days in re-filing review petition) in W.P.(C) 2819/2025

CM APPL 1561/2026 (delay of 54 days in re-filing review petition) in W.P.(C) 2820/2025

1. The present Applications have been filed by the Applicant / Review Petitions seeking condonation of delay of 54 days in re-filing the Review Petitions.
2. For the reasons stated in the Applications, the same are allowed. The delay of 54 days in re-filing the present Review Petitions is condoned.
3. The Applications stand disposed of.

CM APPL 1554/2026 (delay of 236 days in filing review petition) in W.P.(C) 2816/2025

CM APPL 1555/2026 (delay of 181 days in filing review petition) in W.P.(C) 2817/2025

CM APPL 1557/2026 (delay of 236 days in filing review petition) in W.P.(C) 2818/2025

CM APPL 1558/2026 (delay of 181 days in filing review petition) in W.P.(C) 2819/2025

CM APPL 1560/2026 (delay of 181 days in filing review petition) in W.P.(C) 2820/2025

CM APPL 1562/2026 (delay of 236 days in filing review petition) in W.P.(C) 2821/2025

4. The present Applications have been filed by the Applicant / Review Petitioner seeking condonation of delay in filing the present Review Petitions.



5. For the reasons stated in these Applications, the delay in filing the present Review Petitions is condoned.

6. The Applications stand disposed of.

REVIEW PETITION NO.22/2026 IN W.P.(C) 2816/2025

REVIEW PETITION NO.23/2026 IN W.P.(C) 2817/2025

REVIEW PETITION NO.24/2026 IN W.P.(C) 2818/2025

REVIEW PETITION NO.25/2026 IN W.P.(C) 2819/2025

REVIEW PETITION NO.26/2026 IN W.P.(C) 2820/2025

REVIEW PETITION NO.27/2026 IN W.P.(C) 2821/2025

7. The present Review Petitions are filed seeking review of the Judgement dated 27.03.2025 (“**Judgement**”) allowing the Writ Petition (C) Nos. 2816/2025, 2817/2025, 2818/2025, 2819/2025, 2820/2025 and 2821/2025 (“**Writ Petitions**”) on the grounds *inter alia* that the Judgement suffers from mistake of law and is plainly at variance with the clear language of the Income Tax Act, 1961.

8. The learned Counsel for the Review Petitioners submitted that there is an error apparent on the face of the record that the Writ Petitions were allowed without even granting the Revenue, a single opportunity to file its counter affidavit or to obtain instructions on the subject matter in controversy. The directions issued in the Judgement have resulted in a grave miscarriage of justice as the Revenue stands directed to process the returns by applying the CBDT circular that the assesses had cited, which require the returns to have been validly filed. However, the Judgement did not decide whether the returns filed by the assesses on 14.02.2018 were actually validly filed in the facts and circumstances of these cases. Accordingly, the directions issued *vide* the Judgement without deciding whether the returns were validly filed, constitutes an error apparent on the face of the record.



9. The learned Counsel for the Review Petitioner relied upon the order dated 03.03.2025 in *The National Sewing Thread Company Ltd. v. Deputy Commissioner of Income Tax & Ors.* (Review Petition 399/2024), whereby the Coordinate Bench of this Court entertained the Review Petition and recalled the judgement passed whereby the writ petition was allowed without issuing notice to the respondents in that case or granting opportunity to file counter affidavit.

10. We have heard the learned Counsel for the Review Petitioners. These Review Petitions raise mainly two grounds for seeking review of the Judgement. *Firstly*, the Review Petitioners were not given an opportunity to file its counter affidavit or obtain instructions before passing the Judgement and *secondly*, the Judgement was passed without deciding whether the returns were validly filed.

11. As regards the first ground, it is observed that the Review Petitioners was represented through Counsel as evident from the appearance mentioned in the Judgement and an opportunity of hearing was granted to the learned Counsel for the Review Petitioner. The Judgement was passed after fully hearing the Counsel for the Review Petitioners. Accordingly, the reliance placed in the decision of *The National Sewing Thread Company (supra)* is misplaced as none had appeared for the Respondents at the time of passing the judgement in that case. Hence, no ground is made for reviewing the Judgement on this count.

12. As regards the second contention of the Review Petitioners that this Court ought to have decided whether the returns were actually validly filed in the facts and circumstances of these cases, the Judgement clearly observes that the Review Petitioners shall process the returns in accordance with law.



Accordingly, there was no error apparent on the face of the record by not deciding whether the returns were duly and validly filed before passing the Judgement as the direction given to the Review Petitioners provides that the returns shall be processed in accordance with law. The Judgement also records that if the time period for processing the return has expired, the return must be accepted at its face value.

13. It is settled law that the scope and ambit of review is very limited. The review can only be filed if there is an error apparent on the face of the record without requiring any long-drawn process of reasoning or there is a discovery of new and important facts or evidence, which was not available earlier despite exercise of due diligence. The Review Petitioners are not allowed to reagitate or reargue the Writ Petitions in guise of this Review Petitions as the same are not appeals in disguise. The power to review is extremely narrow, which only allows correction of the errors apparent on the record, but not to substitute a view taken in the Judgement once it is signed and pronounced.

14. As there is no case made out for reviewing the Judgement in view of the discussion above, the present Review Petitions for review of the Judgement dated 27.03.2025 are hereby dismissed.

TEJAS KARIA, J

DINESH MEHTA, J

JANUARY 9, 2026/ 'A'