**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 2424 OF 2016
WITH
WRIT PETITION NO. 2425 OF 2016

Shapoorji Pallonji & Co. Pvt. Ltd. .. Petitioner

v/s.

Dy. Commissioner of Income Tax-3(1) & Anr. .. Respondents

Mr. J.D. Mistri, Senior Counsel a/w Mr. Rahul Dwarkadas, Ms. Prachi Danani, Mr. Shyam Gopal i/b Veritas Legal for the petitioner
Mr. Anil Singh, ASG, a/w Mr. A.R. Malhotra, Ms. Geetika Gandhi, N.A. Kazi for the respondent revenue

**CORAM : M.S. SANKLECHA &**
**S.C. GUPTE, J.J.**
**DATED : 27th OCTOBER, 2016.**

**P.C.**

1. Both these petitions have challenged a communication dated 21st July, 2016 from the Deputy Commissioner of Income Tax, expressing his helplessness to process the return of income under Section 143(1) of the Income Tax Act, 1961 (the Act) in respect of the return of income filed for Assessment Years 2014-15 and 2015-16. This helplessness on the part of the Assessing Officer as communicated in the impugned communication was in view of system failure i.e. the processing of return could not be done in view of technical difficulties in the running of the software system.

2. The learned Additional Solicitor General, on instructions, of Mr.

Ankur Alya, Deputy Commissioner of Income Tax (3), (1), Mumbai states that the system has become functional as of today. Consequently, there would now be no difficulty in processing the returns under Section 143(1) of the Act.

3. Needless to state that now that the system has become functional, the Assessing Officer would process the return of income under Section 143(1) of the Act. Thereafter, independently decide the issue of granting refund or not in terms of Section 143(1D) of the Act.

4. In view of the statement made on instructions by the learned Additional Solicitor General, the petitioner's grievance that the Assessing Officer is unable to process its return of income under Section 143(1) of the Act is satisfied.

5. In view of the above statement, Mr. Mistri, learned Senior Counsel seeks to withdraw both the petitions.

6. In the above circumstances, both the petitions are disposed of as withdrawn.

**(S.C. GUPTE, J.)** **(M.S. SANKLECHA, J.)**