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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **W.P.(C) 4589/2014 & CM 14391-92/2014**

COMMISSIONER OF INCOME TAX
(CENTRAL) - III, DELHI ..... Petitioner
Through: Mr. Zoheb Hossain, Senior Standing counsel with Mr. Deepak Anand, Junior Standing counsel.

versus

SANJIV LAMBA & ORS. ..... Respondent
Through: Mr. Saurabh Kirpal, Advocate with Ms. Gunika Gupta, Ms. Nadia Ratiq, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

ORDER
% **25.04.2016**

1. The challenge by the Revenue in this writ petition is to the orders dated 27th May 2013 and 18th July 2013 passed by the Wealth Tax Settlement Commission (WTSC) in the applications filed by the Respondents 2 to 5 before the WTSC on 14th May 2013.

2. By the first impugned order dated 27th May 2013 the WTSC allowed the applications to be proceeded with and called for a report from the Petitioner under Section 22D(2B) of the Wealth Tax Act, 1957 (WTA). After the report was submitted on 4th July 2013, the WTSC passed the second impugned order dated 18th July 2013 under Section 22D (2C) of the WTA

declaring the settlement applications as "not invalid". It must be mentioned at this stage that the said impugned order was passed after objections were raised by the Petitioner to the maintainability of the applications on the ground that on the date the applications were filed there was no 'pending' assessment proceedings under the WTA *qua* the Respondents 2 to 5.

3. The present petition was filed on 26th May 2014 and notice was issued in it on 5th September 2014. It now transpires, from the counter affidavit filed by Respondent Nos. 2 to 5, that even prior to the filing of present petition on 26th May 2014, the WTSC on 30th April 2014 passed the final order allowing the applications filed by Respondents 2 to 5. This fact, although known to the Petitioner, was not mentioned in the petition. It was not even brought to the attention of the Court when the notice was issued on 5th September 2014. As a result, there was no occasion for the Court to direct that any further steps taken pursuant to the final order passed by the WTSC would be subject to the outcome of the writ petition.

4. No rejoinder has been filed to the counter affidavit filed by Respondents 2 to 5, wherein a specific averment has been made regarding suppression by the Petitioner of the material fact of the final order having been passed by the WTSC on 30th April 2014. It has been further mentioned in the counter affidavit that pursuant to the said final order, the Respondents 2 to 5 have already made payments of the requisite amount as determined in the final order. In other words, the Respondents 2 to 5 have acted on the final order of the WTSC.

5. In the above circumstances, the Court is not inclined to entertain the

present petition at the instance of the Revenue. However the question whether in similar circumstances, the WTSC could have entertained applications of Assessees is left open for consideration in an appropriate case.

6. The writ petition and the applications are disposed of.

S.MURALIDHAR, J

VIBHU BAKHRU, J

APRIL 25, 2016/mg