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

+ **CONT.CAS(C) 26/2017**

SHAMSHAD KHAN Petitioner
Through: Mr. Raji Nathani, Adv.

versus

ASHISH KUMAR SHUKLA Respondent
Through: Mr. Rahul Kaushik, Adv. with Mr.
Ashish Kumar Shukla, Assessing officer.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

% **13.01.2017**

Issue notice.

Mr. Rahul Kaushik accepts notice for the respondent. Mr. Ashish Kumar Shukla, Assessing Officer is also present in Court.

The contempt petition is premised upon violation of this Court's order dated 05.12.2016 whereby the respondent/ AO was directed not to make a final order in the re-assessment proceedings impugned in the petition. The next date of hearing was 15.02.2017. The order was made in the presence of the counsel for the parties including the revenue. In these circumstances, it is contended that the final assessment order made on 27.12.2016 needs to be quashed and appropriate action taken against the AO.

Mr. Kaushik appears for the respondent and the AO on advance notice and states that the order was made as a result of gap in communication and that even the petitioner did not bring to the notice of the AO, in any of the written submissions/ letters made during the course of the proceedings, that an interim order had been made in the manner that the Court indicated on 05.12.2016.

Upon an overall consideration of the circumstances, the Court is of the opinion that there is a contravention of the order dated 05.12.2016, which certainly prejudices the contempt petitioner in as much as it would be compelled to file an appeal in order to avail statutory remedy. In one sense, the interim order is virtually frustrated. In the circumstances and having regard to the fact that the AO has expressed his apologies for his action, the assessment order dated 27.12.2016 is hereby set aside.

The contempt petition is, accordingly, disposed off.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

JANUARY 13, 2017/kk