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

\+ W.P.(C) 11320/2017

AVINASH KUMAR SETIA ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor & Mr. Kislaya Parashar, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS. ..... Respondents

Through Mr. Ashok Kumar Manchanda, Sr. Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MS. JUSTICE PRATHIBA M. SINGH

O R D E R

% **20.12.2017**

Mr. Ashok Kumar Manchanda, Advocate and Senior Standing Counsel for the Income Tax Department states that the order dated 23rd November, 2017 under Section 144 A of the Income Tax Act, 1961 passed by the Joint Commissioner (Central), Range-04, New Delhi may be treated as withdrawn and cancelled. We take the statement on record and accept the same.

2. We note that the said order was passed without giving an opportunity to the assessee to be heard. The assessee claims that the order dated 23rd November, 2017 is prejudicial to his interest as the issue decided rejects the contention raised by the petitioner.

3. In view of the statement made by the counsel for the respondent-

Revenue, counsel for the petitioner states that the writ petition may be disposed of. We accordingly dispose of the writ petition treating the order dated 23rd November, 2017 as cancelled and withdrawn. No costs.

4. To avoid delay, it is directed that the petitioner would appear before the Joint Commissioner (Central), Range-04, New Delhi on 22nd December, 2017 at 2 P.M., when a hearing will be granted to him. Thereafter, the Joint Commissioner (Central), Range-04, New Delhi will pass an order under Section 144 A of the Income Tax Act, 1961.

5. We clarify that we have not commented on merits on any of the contentions raised. All contentions are left open.

Copy of this order will be given dasti to the learned counsel for the parties under signature of the Court Master.

SANJIV KHANNA, J.

PRATHIBA M. SINGH, J.

DECEMBER 20, 2017
VKR