$~27

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

\+ W.P.(C) 883/2018 & CM APPL. 3728-3729/2018

CLIX CAPITAL SERVICES LIMITED (FORMERLY KNOWN AS GE MONEY FINANCIAL SERVICES PRIVATE LTD.)

..... Petitioner

Through Mr.Sachit Jolly, Advocate.

versus

JOINT COMMISSIONER OF INCOME TAX,

..... Respondent

Through Mr.Ruchir Bhatia, Sr. Adv. for Revenue.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **09.05.2018**

The assessee's writ petition questions a notice issued under Section 271C, on three grounds. One, the assumption of jurisdiction to impose penalty based upon audit objection; secondly, assumption of jurisdiction to impose penalty; third, an assessee in default is liable for penalty under Section 271C is questionable and lastly that the bar of limitation in Section 275 is attracted.

The record would reveal that the assessee had responded to the show cause notice by a letter/reply dated 19.12.2017 and followed it up with another letter dated 22.01.2018 as well as the follow up letter before proceeding further. The rights and contention of the parties are preserved. The Assessing Officer is directed to dispose of the representation within eight weeks from today.

Writ petition is disposed of in the above terms.

Order *dasti*.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 09, 2018

ndn