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

+ **W.P.(C) 7386/2017 & CM No.30544/2017**

VATIKA LIMITED

..... Petitioner

Through: Mr. Prakash Kumar, Advocate

versus

**ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE -8, NEW DELHI**

..... Respondent

Through: Mr. Rahul Chaudhary, Senior
Standing Counsel

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

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01.02.2018

This writ petition had come up for hearing on 25.8.2017. On the said date, an interim order was passed directing that assessment proceedings may go on, but no final assessment order would be passed.

It is pointed out that, notwithstanding the interim order, the assessment order has been passed, albeit no addition has been made.

Learned counsel for the respondent states that there was an understanding between the Assessing Officer and the petitioner that the assessment order may be passed, in case no additions were to be made. Learned counsel for the petitioner is unable to make any statement, as he has not been given specific instructions in this regard.

Learned counsel for the petitioner states that he has been asked

to withdraw the present writ petition.

We are perplexed and surprised why and how in view of the restrain order dated 25.8.2017, assessment order has been passed. At best, the respondent should have withdrawn the notice under Sections 147/148 of the Income Tax Act, 1961, thereby accepting the prayer.

We may have proceeded further in the matter, but refrain from doing so, as learned counsel for the petitioner has stated that he does not want to press the writ petition and the same may be dismissed as withdrawn.

The writ petition is dismissed as not pressed and withdrawn. CM No. 30544/2017 is also dismissed as not pressed.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

FEBRUARY 01, 2018

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