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

\+ W.P.(C) 9082/2017

VIKRAMDHIRANI ..... Petitioner

Through: Mr.Ved Kumar Jain, Ms.Devina Sharma, Advocates

versus

DIRECTOR OF INCOME TAX INVESTIGATION (II) & ORS. ..... Respondents

Through: Mr.Asheesh Jain, SSC for Revenue

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% 05.03.2018

Respondents have not filed counter affidavit.

Counsel for the respondents seeks permission to place on record copy of letter dated 6th December, 2017 addressed by the Income Tax Officer (Judicial-II) enclosing therewith communication dated 16th November, 2017 written by Assistant Commissioner of Income Tax, Central Circle-07, New Delhi.

As per the said communication, the respondent accepts that the issue raised and prayer made in the writ petition are covered by the decision of this High Court dated 22nd August, 2018 passed in W.P.(C) No.6491/2016 ***Latika Datt Abbot vs. Director of Income Tax, Investigation, Unit-II & Others.*** The period in question is prior to amendment of Section 132B of the Income Tax Act, 1961 with effect from 1st July, 2013. Accordingly, credit of the seized money for the AY 2012-13 would be given in terms of the decision in ***Latika Datt Abbot*** (supra). The respondents would, however, be entitled to recover the demand, if any, for the AY 2007-08 or for any other assessment year, even AY 2012-13 in accordance with law.

Recording the aforesaid, the writ petition is disposed of without any order as to costs.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

MARCH 05, 2018
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