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

\+ **<u>ITA 318/2018 & CM APPL. 10607-10608/2018</u>**

<u>ITA 319/2018 & CM APPL. 10609-10610/2018</u>

BHARAT BHUSHAN JINDAL ..... Appellant

versus

PRINCIPAL COMMISSIONER OF INCOME TAX-12, ... Respondent

Present : Ms. Ananya Kapoor, Adv. for appellant.
Mr. Zoheb Hossain, Sr. Standing Counsel with Mr.Deepak Anand, Jr. Standing counsel.

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

<u>O R D E R</u>

% **19.03.2018**

Issue notice. Mr. Zoheb Hossain, Sr. Standing Counsel accepts notice on behalf of the respondent.

It is submitted that the appellant has preferred a rectification petition under Section 254(2) of the Income Tax Act. In the circumstances, the Court is of the opinion that having regard to the previous authorities that in such case, the concerned appellant has to exhaust its remedy and then avail of the appropriate remedy in accordance with law, the counsel sought liberty to withdraw the present appeal with further liberty to raise all grounds, including the ground alleged in this appeal. Liberty is granted; in case the appellant initiates further proceedings, it is open to it to urge the grounds raised in the present appeal, if the occasion so demands. In case of delay, the appeal/petition would be considered on its merits.

The appeal is dismissed in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MARCH 19, 2018
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