R.M. AMBERKAR
(Private Secretary)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

WRIT PETITION NO. 709 OF 2001

The Commissioner of Income Tax, Mumbai City-I, Mumbai
& Anr. .. Petitioners

Versus

Income Tax Settlement Commission, Mumbai & Ors. .. Respondents

....

- None for the Petitioners
- Mr. Atul Jasani for Respondent Nos. 2 and 3

....

CORAM : AKIL KURESHI &
S.J. KATHAWALLA, JJ.

DATE : JULY 8, 2019.

P.C.:

1. Mentioned out of turn. No one appeared for the petitioners.

2. Learned counsel for the respondents - assessee submitted that this petition has been filed by the Income Tax Department challenging an order passed by the Settlement Commission under Section 245D(1) of the Income Tax Act, 1961 allowing the application for settlement to proceed further. Mr. Jasani, learned counsel for the respondent placed on record an order dated 4.9.2014 passed by the

Settlement Commission holding the proceedings of the settlement abated on account of non payment of taxes and interest. The said order is taken on record and marked **"X"** for identification.

3. In that view of the matter, the Department's challenge to the order of settlement under Section 245D(1) of the Act has become infructuous. The petition is disposed of accordingly.

[S.J. KATHAWALLA, J.] **[AKIL KURESHI, J]**