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

+ ITA 1365/2018

PR. COMMISSIONER OF
INCOME TAX (CENTRAL)-1 ..... Appellant

Through: Ms. Lakshmi Gurung and Mr.Siddharth Gupta, Advocates.

versus

ANDALEEB SEHGAL ..... Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% **01.11.2019**

C.M. No. 40123/2019

Despite service, none has appeared for the respondent.

The appellant is seeking rectification of a typographical error in the order dated 06.08.2019. Learned counsel submits that in paragraph 12 of the said order, the Court had proceeded to set out grounds 'A', 'E' and 'F' in the memorandum of appeal. He points out that though ground 'A' has been correctly set out, however, instead of grounds 'E' and 'F' as set out in the appeal, paragraphs 'e' and 'f' at pages 31 and 32 of the appeal paper book have mistakenly been extracted and set out.

We have perused the appeal paper book and we find merit in this submission of learned counsel for the appellant.

Accordingly, we correct the typographical error in our order dated 06.08.2019. In paragraph 12 of the said order, grounds 'e' and 'f' are substituted with the following grounds:

"E. Because the Ld. ITAT erred in holding that the Assessee was unaware about the documents and evidence relied upon by the lower authorities in light of the fact that the assessee had received a detailed show cause notice from the ED which contained all incriminating enclosures in the form of documents and statements which was duly served to the Assessee alongwith the show cause notice itself, dated 02.09.2006.

F. Because the ITAT failed to consider that the assessmg officer has given a categorical finding that all the documents which were seized by the enforcement directorate and thereafter several documents which were summoned by the enforcement directorate from different countries was not only served upon the assessee along with the show cause notice of the· enforcement directorate but also forwarded to the income tax department that is the concerned assessing officer. Therefore the finding of the IT AT that the assessment order is based merely on the reference of the ED is ex facie perverse and contrary to the record."

The application stands disposed of in the aforesaid terms.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 01, 2019

Later on, Mr. Ankit Bhatia, Advocate has appeared on behalf of the respondent. He has been apprised of the order passed today.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 01, 2019

B.S.Rohella