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

\+ W.P. (C) 1519/2020

VIRAG TIWARI ..... Petitioner

Through: Mr. Rajesh Jain with Mr. Ramashish, Advocates.

versus

THE CENTRAL BOARD OF DIRECT TAXES & ANR. ..... Respondents

Through: Ms. Vibhooti Malhotra, Advocate.

% Date of Decision: 27th July, 2020

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

J U D G M E N T

MANMOHAN, J: (Oral)

1. The petition has been heard by way of video conferencing.

2. On the last date of hearing, this Court had passed the following order:-

> "*The petition has been heard by way of video conferencing.*
>
> *Present petition has been filed seeking direction to respondents to extend the benefits of tax deducted at source of Rs.2,40,000 deducted in assessment year 2017-18 and claimed in assessment year 2018-19 by petitioner by making necessary rectifications.*

Learned counsel for the respondents states that the assessing officer undertakes to allow the petitioner to take credit of the tax deducted at source pertaining to the assessment year 2017-18 in the assessment year 2018-19 by making necessary rectifications. The statement made by the learned counsel for the respondents is accepted by this Court and the respondents are held bound by the same.

At the request of the learned counsel for the respondents, adjourned to 27th July, 2020.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail."

3. Today, Ms. Vibhooti Malhotra, learned counsel for respondents states that the benefit of tax deducted at source (i.e. Rs.2,40,000/-) has been allowed in the assessment year 2018-19. She has placed on record the rectification order dated 18th July, 2020.

4. The statement made by learned counsel for the respondents is accepted by this Court and the respondents are held bound by the same.

5. In view thereof, the present writ petition is disposed of as satisfied.

6. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

SANJEEV NARULA, J

JULY 27, 2020
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