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

\+ **W.P.(C) 3151/2020**

SATISH GOGIA ..... Petitioner

Through: Mr.Abhimanyu Bhandari, Ms.Roohina Dua and Mr.Chaitanya Madan, Advs.

versus

UNION OF INDIA AND ANR. ..... Respondents

Through: Mr.Asheesh Jain, CGSC and Mr.Adarsh Gupta, Adv.
Mr.Zoheb Hossain, Sr. Standing Counsel for R-2.

CORAM:
HON'BLE MR. JUSTICE NAVIN CHAWLA

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

% **09.06.2020**

1. This hearing has been held by video conferencing.

2. This petition has been filed *inter-alia* praying for the following reliefs:

> *"A. Issue a writ of mandamus or any other writ directing the Respondents to not count the days which were declared as lockdown pursuant to the Disaster Management Act, 2005 in Delhi for the purposes for ascertaining the Residence Status of the Petitioner under section 6 of the Income Tax Act, 1961;*
> *B. Issue a writ of mandamus or any other writ directing the Respondents to issue a similar circular as Circular no. 11 of 2020 for the Financial Year 2020-21."*

3. The respondent no.2 in its counter affidavit has *inter-alia* stated as

under:

> *"14. That, it may therefore, be concluded that what has been prayed for in Prayer A and B of the present petition has already been acknowledged by the Answering Respondent in the press release dated 09.05.2020 as an action point which shall be carried out only after the necessary information once the start of international flights is known. It appears that the petitioner has failed to take note of the press release dated 09.05.2020 and hence this petition has been filed."*

4. Reliance has been placed in the counter affidavit on a Press Release dated 09.05.2020, which *inter-alia* states as under:

> *"Further, as the lockdown continues during the Financial Year 2020-21 and it is not yet clear as to when international flight operations would resume, a circular excluding the period of stay of these individuals up to the date of normalisation of international flight operations, for determination of the residential status for the previous year 2020-21 shall be issued after the said normalisation."*

5. In view of the above, no further direction is required to be passed at the present stage. The petition is disposed of.

NAVIN CHAWLA, J

JUNE 09, 2020/ Arya