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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 4694/2020 & CM No. 16902/2020

ARUN KUMAR MISHRA

..... Petitioner

Through

Mr.Jayant Mehta, Mr.Sidhant Kumar,
Advts.

versus

INITIATING OFFICER, ACIT BENAMI PROHIBITION UNIT 2,
DELHI & ORS.

..... Respondents

Through

Mr.Raghvendra K.Singh, Sr. Standing
Counsel, Income Tax Dept. with
Mr.Manmeet Singh Arora, SPP.

CORAM:

HON'BLE MR. JUSTICE NAVIN CHAWLA

ORDER

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30.07.2020

1. This hearing has been held by video conferencing.
2. This petition has been filed by the petitioner *inter alia* challenging the order dated 17.07.2020 passed by the respondent no.2 in Reference no. R-1410/2019, titled ***Pitamber Kumar ACIT Benami Prohibition Unit-2, New Delhi v. M/s Ajanta Merchants Pvt. Ltd.*** The Impugned Order *inter alia* records as under:

“2. Recently on 13.07.20 an application has been filed by him in the matter wherein he has requested for recalling the order dated 19.06.20 and granting an opportunity for filing reply to the SCN dated 21.06.19. It has been further requested to pass an appropriate order issuing directions to the Complainant to supply all the Relied Upon Documents to the Applicant to enable the Applicant to prepare its reply. In this connection the defendants are required to take into account the I.O's order dated 25.02.20 and submit reply accordingly.

However, in view of the order passed by Hon'ble High Court of Delhi the defendants are hereby given further opportunity of being heard through video conference. If convenient we can keep it for video conference on 31.07.20 at 11.45 PM.”

3. The grievance of the petitioner is that from the said order, it is not apparent if the respondent no.2 intends to decide the plea of the petitioner that it has not been supplied all the Relied Upon Documents (RUD) by the respondent no.1, before taking up the reference for further hearing.
4. The learned counsel for the respondent no.1 submits that there is no such ambiguity in the order. The order clearly records that the petitioner is to reply on the letter of the respondent no.1 dated 25.02.2020 by which the respondent no.1 had supplied all the RUD that are needed to be supplied to the petitioner. He submits that once such reply is received, the respondent no.2 would have proceeded to decide this issue in accordance with law.
5. In view of the submissions made, the present petition is disposed of directing the respondent no.2 to decide on this issue of supply of RUD to the petitioner before proceeding further with the reference.
6. Needless to say, such issue shall be decided in accordance with law and keeping in view the record of the case.
7. As the learned counsel for the respondent no.1 has made submissions on the delay being caused to the adjudication of the reference itself, it is directed that the respondent no.2 shall take up this issue for adjudication expeditiously and preferably try to dispose it of within four weeks of the receipt of this order. It shall grant a hearing to the petitioner and the respondent no.1 on this issue, if so required, through video conferencing.
8. At this stage, the learned counsels for the parties, that is the petitioner

and the respondent no.1, have brought to my notice that after passing of the order dated 17.07.2020, the petitioner had filed another application seeking almost similar relief from the respondent no.2. The respondent no.1 has filed its response thereto.

9. It is therefore, directed that the petitioner shall file its rejoinder to such application before the respondent no.2 on or before 5th August, 2020. There shall be no further extension granted to the petitioner in this regard.

10. The said application shall also be considered by the respondent no.2 in terms of this order while adjudicating on the issue as mentioned hereinabove.

11. It is made clear that this Court has not expressed any opinion on the merits of the claim made by the petitioner in the petition.

NAVIN CHAWLA, J

JULY 30, 2020
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