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

\+ W.P.(C) 6092/2020

S K JAIN ...... Petitioner

Through: Mr. Mukesh Gupta, Advocate.

versus

ACIT, CIRCLE 50 (1) & ANR. ..... Respondents

Through: Mr. Ajit Sharma, Advocate.

% Date of Decision: 09th September, 2020

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

**J U D G M E N T**

**MANMOHAN, J: (Oral)**

**CM APPL. 21896/2020**

Allowed, subject to all just exceptions.

**W.P.(C) 6092/2020**

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

2. Present writ petition has been filed seeking deletion of demand of Rs.1,54,953/- on account of interest for alleged default in furnishing return of income as well as interest under Section 244A of the Income Tax Act, 1961 (hereinafter referred to as 'Act, 1961').

3. Learned counsel for petitioner states that petitioner had filed the return of income within the time prescribed under Section 139(1) of the Act, 1961.

4. Issue notice.

5. Mr. Ajit Sharma, learned counsel accepts notice on behalf of respondents.

6. After some arguments, it transpires that the petitioner's rectification applications dated 06th January, 2020 and 28th August, 2020 under Section 154 of the Act, 1961 on the same issue are pending adjudication before the respondent No.1.

7. Consequently, the present writ petition is disposed of with a direction to respondent No.1 to decide the aforesaid rectification applications within four weeks by a reasoned order in accordance with law. All the rights and contentions of the parties are left open.

8. 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**

**SEPTEMBER 09, 2020**
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