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

\+ W.P.(C) 6091/2020

SEEMA 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

<u>J U D G M E N T</u>

<u>MANMOHAN, J</u>: (Oral)

<u>CM APPL. 21895/2020</u>

Allowed, subject to all just exceptions.

<u>W.P.(C) 6091/2020</u>

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

2. Present writ petition has been filed seeking deletion of addition of Rs.18,24,690/- made under Section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'Act, 1961') as well as for refund of Rs.4,42,670/-

as claimed in the return along with interest under Section 244A of the Act, 1961.

3. Learned counsel for petitioner states that respondent has not deleted the addition made under Section 143(1) of the Act, 1961 despite the said addition not having been made in the final assessment order under Section 143(3) of the Act, 1961 after examining all details including Form 26AS.

4. Issue notice.

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

6. After some arguments, it transpires that the rectification applications under Section 154 of the Act, 1961 dated 26th December, 2019, 10th August, 2020, 28th August, 2020 and 29th August, 2020 filed by the petitioner with regard to 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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