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

\+ W.P. (C) 6483/2020

S.K. INDUSTRIES PVT. LTD. ...... Petitioner
Through: Mr.Mukesh Chand, Advocate.

versus

ACIT, CIRCLE 22(2) ...... Respondent
Through: Mr.Kunal Sharma, Advocate.

% Date of Decision: 16th 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)

1. The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.

2. Present writ petition has been filed seeking amendment of the order passed under Section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') for the assessment year 2006-2007 which has resulted in demand of Rs.54,250/- and notice to the respondent under Section 221(1) of the Act.

3. It is averred in the petition that the respondent has ignored TDS credit of Rs.17,355/- despite TDS Certificates being placed on record.

4. Learned counsel for petitioner states that if TDS credit of Rs.17,355/- is allowed, no amount shall be due and payable by the petitioner.

5. Issue notice.

6. Mr.Kunal Sharma, Advocate accepts notice on behalf of the respondent.

7. After some arguments, it transpires that the petitioner's rectification applications dated 10th November, 2015 and 10th September, 2020 under Section 154 of the Act on the same issue are pending adjudication before the respondent.

8. Consequently, the present writ petition is disposed of with a direction to the respondent to decide the aforesaid rectification applications within four weeks by way of a reasoned order in accordance with law. All the rights and contentions of the parties are left open.

9. 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 16, 2020
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