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

\+ W.P.(C) 7791/2020

S K JAIN ..... Petitioner

Through: Mr.Mukesh Gupta, Advocate.

versus

ACIT, CIRCLE 49 (1) ..... Respondent

Through: Mr.Ajit Sharma, Advocate.

% Date of Decision: 12th October, 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 a direction to the respondent to decide the rectification applications dated 15th January, 2020, 05th September, 2020 and 07th September, 2020, wherein the petitioner has prayed for deletion of the interest charged under Section 234A of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') as well as for giving credit of prepaid tax to the tune of Rs. 1,17,54,723/- instead of Rs.1,10,79,251/-.

3. Learned counsel for the petitioner states that the respondent has grossly erred in not passing the order on rectification application dated 15th January, 2020 within the time limit prescribed under Section 154(8) of the Act.

4. Issue notice.

5. Mr.Ajit Sharma, Advocate accepts notice on behalf of the respondent.

6. Keeping in view the limited prayer, the present writ petition is disposed of with a direction to the respondent to decide the petitioner's rectification applications dated 15th January, 2020, 05th September, 2020 and 07th September, 2020, in accordance with law, by way of a reasoned order within four weeks after giving an opportunity of hearing to the petitioner.

7. 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

OCTOBER 12, 2020
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