08.03.2021
ss

W.P.A. 6042 of 2021

G-Net Tourism Private Limited & ors.
Vs.
Union of India & Ors.

Mr. Surajit Nath Mitra
Mr. Kumarjit Banerje
Ms. Sanchari Chakraborty
Mr. Soumik Chakraborty
Mr. Surojit Dasgupta
… for the Petitioners

Mr. Dhiraj Trivedi
Mr. Soumen Bhattarjee
… for the respondents

This is an application under Article 226 of the Constitution of India wherein the writ petitioners are aggrieved by the refusal of the settlement commission to accept their applications under Section 245C of the Income Tax Act, 1961.

The petitioners submit that the Settlement Commission continues to function, and therefore, their applications are required to be accepted by the Settlement Commission.

Mr. Trivedi, learned Counsel appearing on behalf of the Income Tax Department submits that the applications of the petitioners were not submitted even though certain judgements were submitted by the petitioners.

There is clearly some confusion with regard to the factum of filing of the applications by the petitioners. Nevertheless, it is clear that the Settlement Commission is required to accept these applications and therefore, I direct the petitioners to file their applications under Section 245C of the Income Tax Act with the appropriate authority being the Secretary, Settlement Commission within the next two days and the Secretary concerned is to act in accordance with law.

With the above observations, this writ petition is disposed of.

Since no affidavit-in-opposition is called for, allegations made in the writ petition are deemed not to have been admitted.

All parties are to act on website copy of this order.

(Shekhar B. Saraf, J.)