S/L 3
16.09.2021
Court. No. 2
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WPA 10203 of 2021
With
CAN 1 of 2021
G-Net Tourism Pvt. Ltd. & Ors.
Vs.
Union of India & Ors.

(Through Video Conference)

Mr. Surajit Nath Mitra
Mr. Sourojit Das Gupta,
Ms. Sanchari Chakroborty,
Mr. Soumik Chakraborty

……For the petitioners

Mr. S.Roychoudhury
Mr. Soumen Bhattacharjee
…. For the respondents.

A very limited issue involves in this writ petition according to me as appears after considering the submission of the parties that whether during the pendency of the application of the petitioners for settlement before the Income Tax Settlement Commission, relating to assessment year 2013-14 to 2020-21 can the Assessing Officer proceed with the assessment of same assessment years ? This writ petition was filed at the time when by the Finance Act, 2021, the Settlement Commission was ceased to operate but now in view of the notification of the CBTD as appears from Press release dated 7th September, 2021 placed by the learned advocate appearing for the respondents Income Tax authorities, it appears that the Settlement Commission has again been empowered to deal with the pending settlement application before them. Petitioners' contention that the Assessing Officer concerned cannot proceed with those assessment years which are the subject-matter of settlement before the Settlement Commission is correct because if the Assessing Officer proceeds with the same assessment years and passes order before any order of the Settlement Commission, the application of the petitioners' for settlement will become infructuous.

Considering the submission of the parties, this writ petition is disposed of by restraining the Assessing Officer/respondent concerned from proceeding with the relevant assessment years 2013-14 to 2020-21 till the disposal of the settlement application pending before the learned Settlement Commission.

This writ petition being WPA 10203 of 2021 along with CAN No. 1 of 2021 is disposed of accordingly.

(Md. Nizamuddin, J.)