04.10.2021
p.b.
Sl. No.20.

W.P.A. 12534 of 2021

(Through Video Conference)

M/s. Ankur Vintrade Pvt. Ltd.
Vs.
Chairman, Central Board of Direct Taxes & Ors.

Mr. Anil Kumar Dugar,
Mr. Rajarshi Chatterjee,
Mr. Gobinda Dey.
........for the petitioner.

Mr. S. Roychoudhury,
Mr. M. N. Bandyopadhyay.
........for the respondent.

In this matter, the petitioner has challenged the impugned order dated 29th January, 2021 being annexure P-7 to the writ petition rejecting the petitioner's application under Direct Tax Vivad se Vishwas Act, 2020 filed on 8th January, 2021, on the ground that the petitioner could not satisfy the conditions laid down in query no.59 of CBDT Circular No.21/20 dated 4th December, 2020 by contending that on the date of filing such application under the scheme in question no appeal was pending as on 31st January, 2020.

From the records, it appears that petitioner had filed the application on 28th January, 2021 which has been annexed to the writ petition being annexure P-4.

Considering these facts, I am of the considered opinion that the order of the respondent Income Tax Authority rejecting the application of the petitioner under the scheme in question on the face of it is perverse and bad in law and from the records it clearly appears that the petitioner has fulfilled the criteria laid down in query 59 of the aforesaid CBDT circular dated 4^{th} December, 2020. Apart from this fact the petitioner has in support of his contention has relied on a decision in the case of "Boddu Ramesh vs. Designated Authority and Ors". reported in (2021) 437 ITR 32 (Telangana).

Accordingly, aforesaid impugned order dated 29^{th} January, 2021 being annexure P-7 to the writ petition is quashed and the respondent Income Tax Authority is directed to treat the application in question as valid.

This writ petition being WPA No.12534 of 2021 is disposed of.

(Md. Nizamuddin, J.)