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ORDER SHEET

WPO 816 of 2021
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S. LONGVIEW SALES AGENCIES PRIVATE LIMITED
Vs.
CHIEF COMMISSIONER OF INCOME TAX – 6, KOLKATA & ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 27th September, 2021.

(Via Video Conference)

Mr. Anirban Banerjee,
Ms. Shreshtha Gupta, Advs.
…for the petitioner
Mr. Y.J. Dastoor, Learned Additional
Solicitor General
Mr. Debasish Chaudhuri, Adv.
Mr. Radha Mohan Roy, Adv.
…for the respondents

The Court: In this matter the petitioner has challenged the impugned order dated 8th Janaury, 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 dt. 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 has filed the application under the said scheme being annexure P-6 to the writ petition on 8th January, 2021 and it also appears from records being annexure P-5 to the writ petition that the application for condonation of delay was not only filed rather it was disposed of by allowing the same by the learned Tribunal by order dated 30th December, 2020.

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 4th December, 2020. Apart from this fact the petitioner as also 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 8th 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 WPO 816 of 2021 is disposed of.

(MD. NIZAMUDDIN, J.)

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