IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.1205 OF 2021

Ashok V. Tribhuvan ….Petitioner

V/s.

Income Tax Settlement Commission & Ors. ….Respondents

Mr. Ajay Singh a/w. Mr. Sameer G. Dalal for petitioner.
Mr. Sham V. Walve a/w. Mr. Pritesh Chatterjee for respondents.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 20th DECEMBER 2021

P.C. :

1 Mr. Singh tenders a copy of order dated 28th September 2021 issued by CBDT bearing F. No.299/22/2021-Dir (Inv. III)/174 in which paragraph 3 reads as under :-

> *"3. In view of the above, the Board in exercise of its power under clause (b) of sub-section (2) of section 119 of the Income-tax Act, 1961 (the Act), in order to avoid genuine hardship to assessees authorizes the Commissioner of Income-tax, posted as Secretary to the Settlement Commission prior to 01.02.2021, to admit an application for settlement on behalf of the Interim Board filed after 31.01.2021, which is the date mentioned in sub-section (5) of section 245C of the Act for filing such application, and before 30.09.2021 and treat such applications as valid and process them as "pending applications" as defined in clause (eb) of section 245A of the act."*

2 It is stated in the petition that petitioner has filed Settlement Application for A.Y. 2013-14 to A.Y. 2019-20 on 15th March 2021. Since that is before the extended date of 30th September 2021 as mentioned in the order, Mr. Walve states that petitioner's application will also be considered subject to other conditions being fulfilled in accordance with law.

3 Petition accordingly stands disposed.

(AMIT B. BORKAR, J.) **(K.R. SHRIRAM, J.)**