IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.2671 OF 2021

Dhanlaxmi Electricals Private Limited ….Petitioner

V/s.

Income Tax Settlement Commission
Mumbai & Ors. ….Respondents

Mr. Ajay Singh i/b. Mr. Sameer Dalal for petitioner.
Mr. Sham V. Walve for respondents.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 4th DECEMBER 2021

P.C. :

1 Mr. Ajay 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. 2019-20 on 5th March 2021. Mr. Singh states that in this case, the assessment order has been passed on 28th June 2021 but he was otherwise eligible to file application for settlement on 31st January 2021.

3 Mr. Walve states that petitioner may raise all these points in their application to explain their eligibility. Mr. Walve further states that petitioner may clarify these points in their application and the Settlement Interim Board will consider petitioner's case and pass order in accordance with law, subject to other conditions also being fulfilled.

Petition disposed.

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