IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.4531 of 2021 and
WMP.Nos.5148 & 5149 of 2021

V.T.Arun Thomas ...Petitioner

Vs.

1. The Designated Authority under DTVSV Scheme/
   Principal Commissioner of Income Tax-III,
   Income Tax Department,
   Aayakar Bhawan, 121, M.G.Road,
   Nungambakkam, Chennai-600 034.

2. The Assessing Officer/Income Tax Officer,
   Non-Corporate Ward 19(3),
   Income Tax Department,
   Aayakar Bhawan, 121, M.G.Road,
   Nungambakkam, Chennai-600 034. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorarified Mandamus, to call for the records in Rectification Order (DIN & Order No:ITBA/REC/S/154_1/2020-21/1030405299(1)) dated 05.02.2021 on the file of the 2nd Respondent and the consequential order passed by the 2nd Respondent in Proceedings under Section 154 (DIN & Letter No.:ITBA/COM/F/17/2020-21/1030517648(1)) dated 10.02.2021 on the file of the 2nd Respondent and quash the same in so far as it relates to not allowing the claim of the Petitioner as regards the cost of acquisition of land, and Direct the 1st Respondent to revise the Form 3 (Certificate No.:253223600120221) - Certificate under Section 5(1) of the Direct Tax Vivad Se Vishwas Act, 2020 and the Direct Tax Vivad Se Vishwas Rules, 2020 dated 12.02.2021 issued by the 1st Respondent by considering the representation of the Petitioner dated 12.03.2020 allowing deduction for cost of acquisition of land of Rs.20,40,527/- and cost of indexed cost of acquisition of land of Rs.53,86,990/-

For Petitioner : Ms.R.Prem Raja Kumari
For Respondents : Mrs.Hema Muralikrishnan,
Senior Standing Counsel

O R D E R

Heard Ms.R.Prem Raja Kumari, learned counsel for the petitioner and Mrs.Hema Muralikrishnan, learned Senior Standing Counsel for the respondents.

2. Multiple applications for rectification in terms of Section 154 of the Income Tax Act, 1961 (Act) had been filed by the petitioner on 02.02.2020, 18.01.2021 and 29.01.2021. It is the prayer of the petitioner that some of the claims under the Section 154 applications have not been considered by the officer till date. Since the last date for remittance of amount under the Vivad Se Vishwas Scheme expires tomorrow i.e. 31.03.2021, both learned counsel concur on the position that the petitioner will be heard by R2 at 4.00 p.m. today. R2 shall pass a speaking order in regard to the applications by tomorrow i.e. 31.03.2021.

3. This renders the prayer of the petitioner for certiorarified mandamus in regard to order dated 05.02.2021, infructuous. Recording the aforesaid and as nothing further survives in this matter, this writ petition is closed. Connected Miscellaneous Petitions are also closed. No costs.

-s/d-
Assistant Registrar(CS-VII)

True Copy

Sub-Assistant Registrar

To
1.The Designated Authority under DTVSV Scheme/
Principal Commissioner of Income Tax-III,
Income Tax Department,
Aayakar Bhawan, 121, M.G.Road,
Nungambakkam, Chennai-600 034.

2.The Assessing Officer/Income Tax Officer,
Non-Corporate Ward 19(3),
Income Tax Department,
Aayakar Bhawan, 121, M.G.Road,
Nungambakkam, Chennai-600 034.

+1 CC to M/s. Hema Muralikrishnan, Advocate sr 20690.

W.P. No.4531 of 2021 and
WMP.Nos.5148 & 5149 of 2021

VBM(CO)
SP(06/07/2021)