WMP Nos.22016 & 22017 of 2021
in
W.P.Nos.12854 & 12855 of 2021

THE HON'BLE CHIEF JUSTICE
and
P.D.AUDIKESAVALU, J.

(Made by the Hon'ble Chief Justice)

Though the petitions have been disposed of, the present applications have been filed to permit the applications made by the petitioning assessees to the Settlement Commission pursuant to the orders of this court to also be withdrawn consequent upon the writ petitions being withdrawn and not being proceeded with.

2. It is submitted on behalf of the Department by Mr.A.P.Srinivas that under the old scheme, a petition before the Settlement Commission could not be withdrawn. However, in the present case, the writ petitions were entertained against the amendments introduced to the Income Tax Act, 1961 for abolition of the Settlement Commission and while taking the petitions on record, this court permitted the assessees to approach the Settlement Commission. Since the

petitioners subsequently withdrew the writ petitions challenging the abolition of the Settlement Commission, the leave that had been given for carrying applications to the Settlement Commission ought to have been specifically revoked at the time of dismissing the writ petitions for non-prosecution.

3. Since such formal recording may not have been done while dismissing the petitions for non-prosecution, it is now recorded that it will be open to the petitioners to withdraw the applications carried to the Settlement Commission pursuant to the leave granted by the court in writ petitions which have now been dismissed for non-prosecution. WMP Nos.22016 and 22017 of 2021 are disposed of without any order as to costs.

4. It should be recorded that W.P.Nos.12854 and 12855 of 2021 already stand disposed of by the previous order of September 15, 2021.

(S.B., CJ.) (P.D.A., J.)
29.09.2021

kpl

THE HON'BLE CHIEF JUSTICE
and
P.D.AUDIKESAVALU, J.

(kpl)

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