

CWP No.14889 of 2021 (O&M)
Date of decision : 25.08.2021

Gurinder Singh

..... Petitioner

versus

Principal Commissioner of Income Tax
and another

..... Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MRS.JUSTICE ALKA SARIN**

Present : Ms. Radhika Suri, Senior Advocate with
Mr. M.S.Kanda, Advocate for the petitioner.

Ms. Urvashi Dhugga, Advocate
for the respondents.

AJAY TEWARI, J. (Oral)

By this petition the petitioner has prayed for quashing the orders dated 05.07.2021 (Annexure P-8) and 22.04.2020 (Annexure P-9) whereby his application under Vivad Se Vishwas Scheme has been declined primarily on the ground that no application was pending on 31.01.2021.

Reply on behalf of the respondents has been filed and the same is taken on record. Copy supplied to the counsel opposite.

The primary dispute is with regard to document (Annexure P-2) which was an application for rectification admittedly filed on 27.01.2021. The contention of the respondents is that this application was filed before a wrong authority and therefore was never processed.

Learned senior counsel for the petitioner has argued that this is a wrong conclusion and the application was filed before the proper officer.

The second contention of the learned counsel for the revenue-respondents is that as Form 3 was issued prior to receipt of rectification application with Jurisdictional Assessing Officer and therefore rectification order issued u/s 154 of the Act was not valid.

Be that as it may, it is not denied that rectification application of the assessee was pending with the Income Tax Department (though with a different Assessing Officer) before the issue of Form 3. Once this is so, in our considered opinion, petitioner could not be held dis-entitled to move under the Vivad Se Vishwas Scheme.

Resultantly, the appeal is allowed with the direction to Revenue to issue Form 3 as per corrected income.

Since the main case has been decided, the pending Civil Misc. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

25.08.2021

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Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No