

\$~22

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 7641/2021 & CM APPLs. 23906-23908/2021**

PRADEEP WIG

..... Petitioner

Through **Ms. Shreya Jain with
Mr. Gaurav Tanwar, Advocates.**

versus

DDIT (INV.), UNIT 3(2), DELHI & ANR.

..... Respondents

Through **Mr. Sanjay Kumar and
Ms. Easha Kadiyan, Advocates.**

%

Date of Decision: 04th August, 2021

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J: (Oral)

1. The petition has been heard by way of video conferencing.
2. Present writ petition has been filed seeking a direction to the respondent No. 1, DDIT (INV.), Unit 3(2), Delhi, to dispose of the petitioner's rectification application against Assessment Order dated 31st March, 2021 within a set time frame after allowing adequate opportunity of hearing to the petitioner. Petitioner also seeks direction to the respondents to keep the recovery of the demand raised by the Assessment Order dated 31st March, 2021 in abeyance till the disposal of the rectification application.
3. After some arguments, learned counsel for the petitioner states that

the petitioner would be satisfied, in the event the new Assessing Officer decides the Petitioner's rectification application *de novo* and that too within a strict time frame.

4. Learned counsel for the respondents, who appears on an advance notice, states that he has no objection to the aforesaid limited prayer. He, however, points out that the new Assessing Officer is not Respondent No.2 but Additional Commissioner, Central Range-2.

5. Consequently, the present writ petition is disposed of with a direction to the new Assessing Officer i.e. Additional Commissioner, Central Range-2 to decide the Petitioner's rectification application *de novo* by way of a reasoned order, after giving an opportunity of hearing to the Petitioner, within two months. This Court clarifies that it has not commented on the merits of the controversy. The rights and contentions of all the parties are left open.

6. With the aforesaid direction, the present writ petition along with pending applications stand disposed of.

7. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail

MANMOHAN, J

NAVIN CHAWLA, J

AUGUST 4, 2021

AS