IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.1005 OF 2021

Cantronics Office Equipments Pvt. Ltd. ….Petitioner

V/s.

Assistant Commissioner of Income Tax - 1(2)(1) & Ors. ….Respondents

----

Mr. Percy Pardiwalla, Senior Advocate a/w. Mr. Suksagar Syal i/b. Mr. Sameer G. Dalal for petitioner.
Mr. Suresh Kumar for respondents.

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ.
DATED : 31st JANUARY 2022

P.C. :

1 The rejection of declaration filed by petitioner under the Direct Tax Vivad Se Vishwas Act, 2020 is for the following reasons :

> *In Form 1 assessee shown disputed income at NIL. Whereas in Form 35 the disputed income is Rs.1,49,49,350. Letter issued by AO to assessee on 15.02.2021 seeking his reply, why application should not be rejected. Assessee vide letter dated 17.02.2021 stated as under : …. a request for rectification u/s. 154 was filed in your office in physical mode 25.01.2021 seeking deletion of erroneous levy of tax u/s. 115BBE of the Act. Upon rectification being carried out as requested, the original demand of Rs.1,00,86,380/- will get reduced to NIL. Since no demand would survive after rectification being carried out as requested by the assessee, Part A of the assessee and hence details relating to disputed income have been furnished in Part D of the Form – 1 to which no other schedule are specified. AO rejected application u/s. 154 on 25.02.2021 and total income remained unchanged at Rs.1,49,49,350/- as per order u/s. 143(3) rws 147 dtd 28.12.2019. Hence, application is rejected.*

2 In view of this rejection, this petition came to be lodged on 15th March 2021. Subsequently, petitioner's rectification application was reconsidered and an order dated 16th December 2021, communicated by

DIN and Letter No.ITBA/COM/F/17/2021-22/1037876829(1), has been passed and a revised total income at (-) 95,89,187/- has been arrived at.

3 Since the rejection of petitioner's declaration under the DTVSV Act was only for reasons as quoted above, we hereby direct the concerned authority to reconsider petitioner's declaration under the DTVSV Act and pass such order in accordance with law by considering the revised order under Section 154 of the Income Tax Act, 1961 passed on 16th December 2021 within four weeks from today.

4 Petition accordingly stands disposed.

(N.J. JAMADAR, J.) **(K.R. SHRIRAM, J.)**