W.M.P.No.33215 of 2022
in
W.P.No.33722 of 2022

M.SUNDAR.J.,

Captioned 'Writ Miscellaneous Petition' ['WMP'] has been filed with a prayer to dispense with production of 'Impugned Form 3- Form for Certificate under Sub-section (1) of Section 5 of the Direct Tax Vivad Se Vishwas Act, 2020 (3 of 2020) Acknowledgement No.341508280150421 dated 15.04.2021' [hereinafter 'impugned notice' for the sake of brevity, convenience and clarity]

2. Learned counsel for writ petitioner adverting to the support affidavit submitted that second respondent has served the impugned Form 3 under the Direct Tax Vivad Se Vishwas Act, 2020 electronically and that has necessitated the captioned WMP. Learned counsel drew the attention of this Court to Paragraph 15 of the support affidavit, which reads as follows:

> *'15. The Petitioner submits that the 2nd Respondent has served the impugned Form 3 under the DTVSV Act dated 15.04.2021 electronically. Therefore, the Petitioner is constrained to file only the xerox copy of the impugned order passed by the 2nd Respondent.'*

3. In the light of the narrative thus far, dispense with prayer is acceded to. Captioned WMP ordered as prayed for .

In cases where only soft copies of the impugned orders are served on the writ petitioner, in the considered view of this Court a dispense with prayer is in the nature of an empty, needless formality as the context in which these requirements were put in place is now contemporary history i.e., prior to the digital era. This will be considered in subsequent matters and this Court will pass suitable orders in this regard.

19.12.2022

(1/2)

gpa

<u>M.SUNDAR.J.,</u>

gpa

<u>W.M.P.No.33215 of 2022</u>
<u>in</u>
<u>W.P.No.33722 of 2022</u>

<u>19.12.2022</u>
<u>(1/2)</u>