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

WRIT PETITION NO. 4833 OF 2022

GTL Infrastructure Limited ... Petitioner
[As a successor to erstwhile Chennai Network Infrastructure Limited)

Versus

1. Union of India & 3 Ors. ...Respondents

*****

Mr.Suyash Gadre with Ms.Rucha Surve i/b Alathea Law LLP, Advocate for petitioner.

Mr.Suresh Kumar, Advocate for respondents.

CORAM : DHIRAJ SINGH THAKUR & KAMAL KHATA, JJ.

DATE : 8th FEBRUARY, 2023.

P C :

1. Considering the limited nature of controversy, counsel for the parties agree for the final disposal of this petition at this stage.

2. The petitioner challenges the penalty order under section 271(1)(c) of the Income Tax Act, 1961 ('the Act') dated 25th January 2022 relevant to the assessment year 2014-15 on the ground that the same was unsustainable in view of the fact that the issue had

been settled under the Direct Tax 'Vivad Se Vishwas' Act, 2020 ('the Act of 2020') and the Rules framed thereunder and Form 5 issued on 11th March 2021.

3. It is stated that in view of section 6 of the Act of 2022, no such penalty proceedings could have been initiated against the petitioner. This legal position is not denied by learned counsel for the respondents. Section 6 is reproduced hereunder :

> **6 Immunity from initiation of proceedings in respect of offence and imposition of penalty in certain cases** – Subject to the provisions of section 5, the designated authority shall not institute any proceeding in respect of an offence; or impose or levy any penalty; or charge any interest under the Income-tax Act in respect of tax arrear.

4. In this view of the matter, the impugned order dated 25th January 2022 is accordingly set aside. The petition is allowed accordingly.

[KAMAL KHATA, J.] **[DHIRAJ SINGH THAKUR, J.]**