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

WRIT PETITION NO. 2372 OF 2007

Vivek Gupta

....Petitioner

V/s.

Income Tax Settlement Commission and Anr.

...Respondents

Mr. Arjun Gupta for Petitioner.

Mr. Suresh Kumar for Respondents.

CORAM : K.R. SHRIRAM &

FIRDOSH P POONIWALLA, JJ.

DATED : 23rd JUNE 2023

P.C. :

1. On 18th January 2023 this court states that Interim Settlement Board constituted under Section 245 AA of The Finance Act, has been directed to consider petitioner's case. Counsel for petitioner states that the matter was listed before the Board some time ago but the Board has not heard the matter.

2. The Board may go ahead and dispose petitioner's application in accordance with law. We also noted that the matter being before the Interim Board for settlement, Mr. Gupta states petitioner is not challenging the constitutional validity of any of the provisions, in view of the directions to the Interim Board to dispose petitioner's application.

3. We also note that while Rule was issued on 3rd December 2007

this court had also granted the stay. The Settlement Commission had been directed not to treat the application filed by petitioner as having abated. Since the Settlement Board has already been directed to consider the application, issue of abatement of the application would not arise.

4. Petition disposed.

(FIRDOSH P. POONIWALLA, J.)

(K.R. SHRIRAM, J.)