WMP.No.7076 of 2023
in
W.P.No.22984 of 2021

C.SARAVANAN, J.

This Miscellaneous petition is filed at the instance of the Income Tax Department seeking extension of time granted by this Court on 28.10.2021 while disposing W.P.No.22984 of 2021.

2. By the said order, the 3rd respondent was directed to pass an order on or before 23.12.2021 in compliance with the decision of the Hon'ble Supreme Court in ***GKN Driveshafts (India) Limited Vs. ITO*** reported in **259 ITR 19: (2003) 1 SCC 72**.

3. The learned counsel for the petitioner would submit that in view of the implementation of faceless assessment, there was a confusion and therefore, after the order was received, the jurisdictional assessment officer/petitioner herein had also upheld the order on 01.12.2021 and had thereafter transferred the file to the National Faceless Assessment Centre, New Delhi on 02.12.2021. However, the National Faceless Assessment Centre, New Delhi sent the paper back to the petitioner herein on 11.03.2022 and thus, there is a delay in passing an order in complaince with the order of

this Court dated 28.10.2021.

4. It is submitted that there is also a partial delay in filing this application for extension of time, as this application was filed on 05.08.2022 and thereafter, numbered before this court on 12.08.2022.

5. Learned counsel appearing for the respondent would submit that the order of this Court is categoric. An order was to be passed on or before 23.12.2021, which has not been complied with by the petitioner. Hence, no further extentions can be granted and therefore, this petition be dismissed.

6. I have considered the arguments advanced by the learned counsel for the petitioner and the respondent.

7. Courts are empowered to extend the time for sufficient cause. The explanation given by the learned counsel for the petitioner that there was a confusion as to whether the assessment should be completed by the jurisdictional Assessing Officer or by the National Faceless Assessment Centre, New Delhi is reasonable and acceptable.

8. Considering the above, Court is inclined to allow the said petition. The petitioner/4th respondent in the Writ petition shall proceed in accordance with the guidelines in the case of ***GKN Driveshafts (India) Limited*** (referred

to supra) and complete the proceedings as expeditiously as possible, preferably within a period of sixty (60) days from date of receipt of a copy of this Order.

07.07.2023

mpl

C.SARAVANAN, J.

mpl

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