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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% *Date of Decision: 16.03.2023*

\+ **W.P.(C) 3219/2023**

M/S UNIVERSAL OFFSETS ..... Petitioner

Through: Ms Priyanka Goel, Adv.

versus

UNION OF INDIA AND ORS ..... Respondents

Through: Mr Shailendera Singh, Sr Standing Counsel with Ms Dacchita Shahi and Mr Viplav Acharya, Advs. for R-1 & 2/revenue.
Mr Raghvendra Shukla, Adv. for R-3/UOI.

CORAM:
HON'BLE MR JUSTICE RAJIV SHAKDHER
HON'BLE MS JUSTICE TARA VITASTA GANJU

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (Oral):

CM Appl.12520/2023

1. Allowed, subject to just exceptions.

W.P.(C) 3219/2023

2. Issue notice.

2.1. Mr Shailendera Singh, learned senior standing counsel accepts notice on behalf of respondent nos.1 & 2, while Mr Raghvendra Shukla accepts notice on behalf of respondent no.3/UOI. Concededly, the contesting party is respondent no.1&2.

3. In view of the order that we intend to pass, Mr Singh says no counter-affidavit is required to be filed in the matter. With the consent of the counsel

for the parties, the matter is taken up for final hearing and disposal, at this stage itself.

4. Ms Priyanka Goel, who appears on behalf of the petitioner/assessee, says that the petitioner/assessee has a very limited plea. Ms Goel says that the appeals of the petitioner pending adjudication before the Commissioner of Income Tax (Appeals) [in short, "CIT(A)"], National Faceless Assessment Centre [NFAC] for Assessment Years (AY) 2017-18, 2018-19 and 2019-20 have not been disposed of as yet.

4.1. Ms Goel points out that the appeal *qua* AY 2017-18 was filed on 25.06.2020, while the appeal concerning AY 2018-19 was filed on 04.07.2020. Likewise, insofar as the appeal concerning AY 2019-20 is concerned, it is stated that the same was filed on 28.05.2020.

5. Given the foregoing, the concerned authority is directed to dispose of the aforesaid appeals within ten (10) weeks from the date of receipt of a copy of the order.

6. The writ petition is disposed of in the aforesaid terms.

7. Parties will act based on the digitally signed copies of the order.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

MARCH 16, 2023/pmc

Click here to check corrigendum, if any