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

% *Date of Decision: 06.09.2023*

+ **W.P.(C) 11847/2023**

+ **W.P.(C) 11879/2023**

EVERSUB INDIA PRIVATE LIMITED

..... Petitioner

Through: Mr Ashish Mehta with Mr Sanjay Sanghvi, Mr Prabal Mehrotra and Mr Shubhankar, Advs.

versus

**DISPUTE RESOLUTION PANEL 2 THE
SECRETARIAT & ORS.**

..... Respondents

Through: Mr Sanjeev Menon, Standing Counsel.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

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

RAJIV SHAKDHER, J.: (ORAL)

CM Appl.46272/2023 in W.P.(C) 11847/2023

CM Appl.46359/2023 in W.P.(C) 11879/2023

1. Allowed, subject to just exceptions.

W.P.(C) 11847/2023

W.P.(C) 11879/2023

2. Issue notice.

2.1 Mr Sanjeev Menon, learned standing counsel, accepts notice on behalf of the respondents/revenue,

3. In view of the directions that we propose to pass, Mr Menon says that



no counter-affidavit is required to be filed in the matters, and that he will rely on the record presently available with the court.

4. Therefore, with the consent of the counsel for the parties, the writ petitions are taken up for final hearing and disposal, at this stage itself.

5. The prayers made in the writ petitions articulate the grievance of the petitioner.

5.1 Briefly put, the grievance of the petitioner is that for the Assessment Years (AYs) in issue, i.e, AY 2017-18 [W.P.(C) 11847/2023] and AY 2018-19 [W.P.(C) 11879/2023], rectification applications filed have not been disposed of as yet.

5.2 It is contended that in W.P.(C) 11847/2023, *qua* the DRP's order dated 12.01.2022, a rectification application was filed as far back as on 25.01.2022. As per the petitioner, this rectification application was heard on 23.08.2022. The petitioner claims that no decision has been rendered until today.

6. Likewise, insofar as the grievance articulated in W.P.(C) 11879/2023 is concerned, it is averred that the rectification application was filed on 13.04.2022 *vis-a-vis* the DRP's order dated 18.02.2022.

6.1 The petitioner claims that this application was also heard on 23.08.2022 and since then, no decision has been rendered in the said application.

7. According to us, this is an unacceptable state of affairs. If what the petitioner asserts is correct, the decision in the applications should have been rendered in a reasonable time. Although more than one year has passed, there is no decision rendered in the above-mentioned rectifications applications.



8. Accordingly, the concerned officer is directed to dispose of the rectification applications within four (4) weeks from the date of receipt of a copy of the order passed today.
9. The writ petitions are disposed of, in the aforesaid terms.
10. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

SEPTEMBER 6, 2023/pmc