2024:PHHC:058599-DB

RA-CW-136-2024
IN CWP-6536-2024

MS LIBERTY SHOES LTD.
V/S
LD CHAIRMAN CENTRAL BOARD OF DIRECT TAXES, NEW DELHI & ORS.

Present: Mr. Sunil K. Mukhi, Advocate with
Mr. Satish Kumar Goyal, Advocate and
Mr. Iqbal Roshan, Advocate for the review applicant.

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1. This is a review application filed by the applicant-petitioner seeking review of order dated 18.03.2024, whereby, we had dismissed the writ petition leaving it open to the petitioner to raise all its arguments with regard to challenge of the assessment order before the Appellate Authority.

2. Learned counsel for the review applicant submits that this Court has fallen in error in holding that the Local Committee was not required to give an opportunity of hearing to the review applicant and submits that the opportunity of hearing is an inherent part of any judicial or administrative proceedings and in support of his contentions he relies upon the judgments passed by Hon'ble the Supreme Court in the case of Maneka Gandhi vs. Union of India 1978 AIR 597, Sahara India (Firm) vs. Commissioner of Income Tax Central-I, [2008] 216 CTR 303 (SC), C.B. Gautam vs. Union of India, [1993] 199 ITR 530 (SC) and Swadeshi Cotton Mills vs. Union of India, 1981 AIR 818. It is his submission that the SOP was for forming of a Local Committee to assess the grievances of the persons who claimed that the case was of high pitched assessment and was required to give an opportunity of hearing to each and every person. It is submitted that the case of the review applicant would fall within the high-pitched assessment, and therefore, an opportunity of hearing is required to be given.

3. We have considered the submissions and find that after having taken into consideration all the arguments, which were raised on behalf of the review applicant with respect to asserting a right for providing an opportunity of hearing, we reached to the conclusion that the SOP issued on 23.04.2022, by the Director, CBDT, is only for constitution of a Local Committee, which was to examine cases whether the sale would fall within high pitched assessment or not.

4. It was also noticed by us relying on letter sent by the department that the Local Committee is not to be treated as an alternate forum of dispute resolution or appellate proceedings. In fact it is not an alternate dispute resolution system and is only a method to segregate cases which are relating to high pitched assessment. For the said purpose, once a grievance comes before it, it has to examine the same on the basis of facts which are before it. In the present case, the Local Committee reached to the conclusion that the case of the review applicant does not fall within the ambit of high pitched assessment and the same was communicated to the review applicant. It was also noticed that the review applicant has already availed remedy of filing an appeal against the assessment order and we, therefore, do not find any reason to interfere with the order passed by the Local Committee, which neither takes away any right of the person nor grants any benefit to any particular individual.

5. In view thereof, we do not find any error committed by us while passing the order sought to be recalled. We have also perused the judgments relied upon by the learned counsel for the review applicant and find that the same have no application to the facts of the present case.

6. In view thereto, we do not find any reason to review order dated 18.03.2024. The review application is, therefore, dismissed accordingly.

7. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

29.04.2024
rajesh