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

\+ W.P.(C) 1608/2024

GAURAV SINGH ..... Petitioner

Through: Mr. Prince Mohan Sinha, Mr. Rajeev Deora and Mr. Dinesh Mohan Sinha, Advs.

versus

ASSTT. COMMISSIONER OF INCOME TAX CIRCLE NO 31(1) & ANR. ..... Respondents

Through: Mr. Abhishek Maratha, Sr.SC with Mr. Parth Semwal, Jr.SC along with Ms. Nupur Sharma, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

% **16.02.2024**

1. The issues which stand raised in the instant writ petition were succinctly noticed by us in our order of 05 February 2024 which reads as follows:

> "1. The present writ petition has been preferred seeking the following reliefs:-
>
> > "(a) Issue a writ, order or directions in the nature of Mandamus directing the Respondents No.1 & 2 to waive off penalty in terms of order dated 05.02.2021 and refund granted by the order dated 05.02.2021 under The Direct Tax Vivad Se Vishwas Act, 2020. and its Rules wherein tax dispute settled with the department by paying disputed tax and get waiver of interest and penalty and also get immunity for prosecution under The Direct Tax Vivad Se Vishwas Act, 2020.
> > (b) Award the cost of the present writ petition in favour of the petitioner and against the Respondents.
> > (c) Pass any other or further order(s) as this Hon'ble Court may deem fit and proper in the present facts and

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> circumstances of the present case."
>
> 2. The petitioner is essentially aggrieved by the imposition of penalties despite the closure of all disputes in terms of the provisions made in the Direct Tax Vivad Se Vishwas Act, 2020 ["**Act**"]. Learned counsel would contend that once Form 5 comes to be framed and issued and the assessee proceeds in terms thereof, no proceedings for levy of penalty would sustain.
>
> 3. Our attention was also drawn to the provisions contained in Section 6 of the Act which reads thus:-
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>> " 6. Immunity from initiation of proceedings in respect of offence and imposition of penalty in certain cases.— Subject to the provisions of Section 5, the designated authority shall not institute any proceeding in respect of an offence; or impose or levy any penalty; or charge any interest under the Income-tax Act in respect of tax arrear."
>
> 4. In view of the aforesaid, Mr.Maratha, learned counsel appearing for the respondent prays for time to obtain instructions.
>
> 5. Let the writ petition be re-notified for 16.02.2024."

2. Based on the liberty granted, Mr. Maratha, learned counsel appearing for the respondents, on instructions states that the penalty which had been adjusted shall be duly reversed and appropriate refunds effected within a period of three weeks from today. The statement so made is recorded and accepted.

3. Since nothing further would survive, the instant writ petition shall stand disposed of.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

FEBRUARY 16, 2024/p

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