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

\+ W.P.(C) 10224/2023 & CM APPL. 39573/2023 (Stay)

TRICORE SOLUTIONS PRIVATE LIMITED .....Petitioner
Through: Mr. Vishal Kalra & Mr. S.S. Tomar, Advs.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 25(1), NEW DELHI & ANR......Respondents
Through: Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, JSCs & Mr. Utkarsh Tiwari, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **09.08.2024**

1. We take on record the principal controversy that arises in this writ petition and which stands duly encapsulated in our order of 04 August 2023, which is extracted hereinbelow:

> **"W.P.(C) 10224/2023 & CM No.39573/2023** ***[Application filed on behalf of the petitioner seeking interim relief]***
>
> 2. This writ petition concerns Assessment Year (AY) 2016-17.
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> 3. The record shows that the petitioner took recourse to the provisions of Direct Tax Vivad Se Vishwas Act, 2020 [in short, "2020 Act"], and entered into a settlement with regard to the disputed tax liability.
>
> 3. It is averred that Form 5 under the 2020 Act was issued to the petitioner on 17.02.2021.
>
> 4. The grievance of the petitioner emerges on account of the fact that, despite having settled the matter and being issued Form 5, a final assessment order was passed by respondent no.1 on 13.04.2021, without giving effect to the settlement arrived at by the petitioner with the respondent/revenue.

5. It is in this context that the petitioner seeks to challenge the rectification order dated 07.11.2022, passed under Section 154 read with Section 143(3) of the Income Tax Act, 1961 [in short, "1961 Act"].

6. Besides this, challenge is also laid to the order dated 28.09.2021 passed under Section 154/92CA(5) of the 1961 Act, by respondent nos.1 and 2.

7. Accordingly, issue notice.

7.1 Mr Sunil Agarwal, learned senior standing counsel, accepts notice on behalf of the respondents/revenue.

8. Mr Agarwal, learned senior standing counsel, who appears on behalf of the respondents/revenue, says that he will obtain instructions in the matter.

9. If instructions are received to resist the writ petition, a counter affidavit will be filed, before the next date of hearing.

10. List the matter on 07.11.2023."

2. Mr. Agarwal, learned counsel appearing on the respondents, on instructions states that bearing in mind the closure which came to be accorded pursuant to the issuance of Form 5 under the Direct Tax Vivad Se Vishwas Act, 2020, the rectification order of 07 November 2022 shall be duly recalled and withdrawn within a period of two weeks from today. The statement so made is recorded and accepted.

3. In view of the aforesaid and since nothing further would survive, the writ petition shall stand disposed of.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 9, 2024/kk