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

+ **W.P.(C) 17014/2024 and CM APPLs. 72115-16/2024**

NAVEEN KUMAR AGGARWALPetitioner

Through: **Mr Rohit Jain with Mr Saksham
Singhal and Mr Nikunj Maheshwari,
Advocates.**

versus

CENTRAL BOARD OF DIRECT TAXES & ANR.....Respondents

Through: **Mr Puneet Rai with Mr Ashvini
Kumar and Mr Rishabh Nangia,
Advocates.**

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

09.12.2024

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1. The petitioner has filed the present petition challenging the constitutional validity of Chapter IV of The Finance (No.2) Act, 2024 – Direct Tax *Vivad Se Vishwas* Scheme, 2024. The petitioner is particularly aggrieved by Section 89(1)(a) of the said Act inasmuch as it has confined the meaning of the appellant to a person in whose case an appeal or a writ petition or a special leave petition has been filed by him or the Income Tax Authorities.

2. According to the petitioner, the same does not take into account a person who intends to file an appeal and the time for filing the appeal has not expired. It is pointed out that this is in contrast with Section 2(1)(a) of the Direct Tax *Vivad Se Vishwas* Act, 2020. It is contended that the definition of the term 'Appellant' thus discriminates between a person who



has filed an appeal before the specified date and a person who is in process of filing an appeal. *Prima facie*, we find it difficult to accept that differentiating between assessee's on the basis whether they have filed an appeal before the specified date or thereafter could be dispositive of the assessee's right to claim benefit under the Direct Tax *Vivad Se Vishwas* Scheme, 2024. We also note that in respect of the Finance Act, 2020 the Central Board of Direct Taxes (hereafter *CBDT*) had issued a comprehensive circular to clarify that a case where an appeal is not filed but the time for filing the same has not expired would also be included in the scheme.

3. In the aforesaid circumstances, we consider it apposite to direct the *CBDT* to consider the anomaly pointed out by the petitioner in the present petition and to examine whether it would be apposite to issue a circular in the said regard. Since 31.12.2024 has been fixed as a cut off date for availing the maximum benefit, we request the *CBDT* to consider the present petition as a representation as expeditiously as possible, and preferably within a period of two weeks from date.

4. The writ petition is disposed of in the aforesaid terms. Pending applications also stand disposed of.

5. We clarify that if the grievance of the petitioner is not addressed, he is at liberty to apply afresh.

ACTING CHIEF JUSTICE

TUSHAR RAO GEDELA, J

DECEMBER 09, 2024/tr