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

\+ W.P.(C) 10008/2016 & CM APPL. 32707/2020 (Stay)

USHA (INDIA) LTD. .....Petitioner

Through: None

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Vivek Goyal & Mr. Gokul Sharma, Advs. for Resp./ UOI. Mr. Vipul Agrawal, SSC with Mr. Gibran Naushad & Ms. Sakashi Shairwal, Advs.

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\+ W.P.(C) 10010/2016

GORDON HERBERT (INDIA) LTD. .....Petitioner

Through: Mr. Puneet Mittal, Sr. Adv with Mr. Rupendra Pratap Singh, Mr. Prabhat Ranjan, Mr. Ravinder Mohan Manchanda, Ms. Jasleen & Ms. Jyoti Sejwal, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Vivek Goyal & Mr. Gokul Sharma, Advs. for Resp./ UOI. Mr. Vipul Agrawal, SSC with Mr. Gibran Naushad & Ms. Sakashi Shairwal, Advs.

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\+ W.P.(C) 10085/2016

BURR BROWN (INDIA) LTD. .....Petitioner

Through: Mr. Puneet Mittal, Sr. Adv with Mr. Rupendra Pratap Singh, Mr. Prabhat Ranjan, Mr. Ravinder Mohan Manchanda, Ms. Jasleen & Ms. Jyoti

Sejwal, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Vivek Goyal & Mr. Gokul Sharma, Advs. for Resp./ UOI. Mr. Vipul Agrawal, SSC with Mr. Gibran Naushad & Ms. Sakashi Shairwal, Advs.

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\+ W.P.(C) 10086/2016

USHA ISPAT LTD. .....Petitioner

Through: Mr. Puneet Mittal, Sr. Adv with Mr. Rupendra Pratap Singh, Mr. Prabhat Ranjan, Mr. Ravinder Mohan Manchanda, Ms. Jasleen & Ms. Jyoti Sejwal, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Vivek Goyal & Mr. Gokul Sharma, Advs. for Resp./ UOI. Mr. Vipul Agrawal, SSC with Mr. Gibran Naushad & Ms. Sakashi Shairwal, Advs.

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

O R D E R

% **23.07.2024**

1. These writ petitions impugn the order dated 28 July 2016 passed by the Income Tax Settlement Commission ["**Commission**"] dismissing applications made by the writ petitioners.

2. As would be evident from a perusal of paragraph 8 and which sets out in some details the proceedings which were drawn by the Commission with reference to Section 245D of the Income Tax Act,

1961 ["**Act**"] despite multiple notices issued to the writ petitioners here, none of them chose to appear or attend to the proceedings.

3. Apart from the above, the Commission has also taken note of the disclosures which were made in the Rule 9 Report. Although before us it was sought to be contended that a copy of the said Report was not provided to the applicants, we note that since there was an admitted and undisputed failure to attend to the proceedings, the Commission rightly proceeded to dismiss the applications.

4. We find no merit in these writ petitions. They, consequently, fail and shall stand dismissed.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

JULY 23, 2024/kk