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

\+ W.P.(C) 4346/2023

UJJWAL ARORA .....Petitioner

Through: Mr. Tarun Chanana, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 59-1, DELHI & ANR. .....Respondents

Through: None.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **21.02.2025**

1. We had in terms of our order of 29 January 2025 modified an earlier order and permitted the Assessing Officer ["**AO**"] to frame a final order of assessment so as to enable the writ petitioner to pursue its application under the Direct Tax Vivad Se Vishwas Scheme, 2024 ["**DTVSV**"].

2. We are informed that although a notice for completion of that exercise has been issued, a final order is yet to be passed.

3. In view of the aforesaid, we dispose of the writ petition leaving it open to the concerned AO to pass a final order in terms of the liberty as granted. It would be open for the petitioner to pursue the avenue of settlement under the DTVSV subject to rights being reserved to seek revival of the instant writ petition if circumstances so warrant.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 21, 2025/ DR