



IN THE HIGH COURT OF DELHI.

W.P.(C) No.5011 of 2003

Date of Decision:- May 11, 2004

Shri S.P.Bhatia.....Petitioner

Through: Mr.Rajiv K.Garg, Advocate.

Versus

Income Tax Settlement Commission
and others.....Respondents

Through: Mr.R.C.Pandey with Mr.Ajay Jha,
Advocates.

CORAM:

HON'BLE THE CHIEF JUSTICE
HON'BLE MR.JUSTICE BADAR DURREZ AHMED

- i) Whether Reporters of local papers may be allowed to see the judgment?
- ii) To be referred to the reporter or not?
- iii) Whether the judgment should be reported in the Digest?

B.C.PATEL, C.J. (ORAL)

This petition is filed against the order made by Settlement Commission on 26.3.2003 rectifying its earlier order dated 21.5.1998 made under Section 245D(4) of the Income Tax Act, 1961.

The question of power to rectify an order passed under Section 245 D (4) was dealt in detail in the case of Capital Cables (India) Pvt. Ltd. v. Income Tax Settlement Commission in Civil Writ No.3322 of 2003 and other matters decided on 13.4.2004. We have

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held that the Settlement Commission could not modify its own order made under section 245 D (4). The said judgment entirely covers the issue and, therefore, the matter shall be governed by the said decision and the order dated 26.3.2003 is set aside. The petition stands disposed of accordingly.

A handwritten signature in black ink, appearing to read 'Badar', written above the printed name.

CHIEF JUSTICE

A handwritten signature in black ink, appearing to read 'Badar Durrez Ahmed', written above the printed name.

BADAR DURREZ AHMED, J.

May 11, 2004
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