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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**+ **W.P.(C) 4516/2006**

MRS.NIRMAL LUTHRA Petitioner
 Through **Mr.P.V.Kapur, Sr.Advocate with .**
Mr.Kavin Gulati and mr.P.K.Dubey,
Advocates

versus

COMMISSIONER OF INCOME TAX DEL Respondent
 Through **Mr.J.R.Goel, Advocate**

CORAM:**HON'BLE MR. JUSTICE VIKRAMAJIT SEN****HON'BLE DR. JUSTICE S. MURALIDHAR****ORDER**

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29.11.2006

The Petitioner is an elderly person aged over 80 years. It is her categorical statement that she did not make any declaration under the Voluntary Disclosure of Income Scheme (VDIS), 1997. On the commencement of proceedings against her under Section 147 and 148 of the Income Tax Act, 1961, the Petitioner had made repeated requests to the department for the supply of a copy of the alleged declaration under the VDIS 1997. No copy has been furnished to her. For this reason we had also directed the Respondents to make a copy of the alleged declaration available for our perusal. Mr.S.L.Kanojia, Assistant Commissioner of Income Tax, Circle 32(1), New Delhi is present in Court and states that the said declaration has not been traced out. He prays that further time be granted



for making a search. In view of the repeated requests of the Petitioner for the production of the alleged declaration, and several opportunities already granted by this Court, the request for further time is declined.

In the circumstances of the case, we are satisfied that a Writ of Certiorari should issue quashing the proceedings for reassessment, initiated for the assessment year 1998-1999 and the Letters No. CIT/Delhi-XI/DIS-11/2004-2005/613 and No. CIT/Delhi-XI/DIS-11/2004-2005/690, both dated 08.06.2004 issued by Respondent No.1, Notice dated 31.3.2005 under Section 148 of the Income Tax Act, 1961 issued by the Assessing Officer and Letter No.ACIT/Circle 32(1)/05-06/ dated 17.3.2006 issued by Respondent No.3.

The writ petition is accordingly allowed.

The stay application is disposed of.

There shall be no Order as to costs.

VIKRAMAJIT SEN, J

S. MURALIDHAR, J

NOVEMBER 29, 2006

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