



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

51+ 52.

+ W.P.(C) 18522/2006, W.P.(C) 18523/2006

AND

✓ W.P.(C) 18663/2006, W.P.(C) 18664/2006.

PARIVAR SEVA SANSTHA & ANR Petitioner
Through Mr.C.S.Aggarwal, Senior
Advocate with Mr.Prakash Kumar,
Advocate.

versus

DY.DIRECTOR OF INCOME TAX EXEM... Respondent
Through Mr.R.D.Jolly, Advocate.

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

ORDER
13.12.2006

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CM No.15455/2006 in WP(C) 18663-64/2006

Exemption allowed subject to all just exceptions.

**CM No.15454/2006 (Stay) in WP(C) 18663-64/2006 &
W.P.(C) 18522-23/2006.**

These writ petitions were predicated on the statement of fact that the petitioners had submitted their objections to the reopening of the assessment under

W.P.(C) 18522-23/2006 & W.P.(C) 18663-64/2006

page 1/3



Section 147 on 31.10.2006, in response to the 'reasons to believe' disclosed to them by the Revenue on 17.8.2006. Despite the petitioner's requests by letters dated 13.11.2006, 15.11.2006, 27.11.2006 and 4.12.2006, the objections had not been disposed of. The apprehension was that the assessment would be framed on or before 31.12.2006, without the objections being disposed of.

This apprehension, however, now stands allayed by the fact that an order disposing of the objections has been passed on 11.12.2006 and a copy thereof has been furnished to the learned counsel for the petitioner. It is however contended on behalf of the petitioner that unless clarified by this Court, the petitioner would not later be in a position to press prayer (b) which challenges the reopening of the assessment. This apprehension is, in our view, unfounded since prayer (b) flows from the main prayer (a) in the writ petition which was to the effect that the objections of the petitioner to the reopening of assessment were not being disposed of.

In view of the order dated 11.12.2006 these writ petitions have been rendered infructuous and are accordingly dismissed as such.



CM No.15454/2006 in WP(C) 18663-64/2006 also
stands disposed of.

A handwritten signature in black ink, appearing to be 'Vikramajit Sen'.

VIKRAMAJIT SEN, J

A handwritten signature in black ink, appearing to be 'S. Muralidhar'.

S. MURALIDHAR, J

DECEMBER 13, 2006
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