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

+ W.P.(C) 6270/2013

M/S AAYUSH PULSE PRODUCTS (P) LTD.....Petitioner
Through Mr. Prakash Kumar, Advocate.

versus

INCOME TAX SETTLEMENT COMMISSION AND
OTHERS Respondent

Through

+ W.P.(C) 6275/2013

BANSHIDHAR SUPPLIERS PVT. LTD Petitioner
Through Mr. Prakash Kumar Advocates.

versus

INCOME TAX SETTLEMENT COMMISSION, NEW
DELHI AND OTHERS Respondent

Through

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

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04.10.2013

In view of the judgment of Delhi High Court in W.P.(C) 213/2012, *Commissioner of Income Tax Vs. Income Tax Settlement Commission* pronounced on 20th November, 2012, the impugned decision of the Income Tax Settlement Commission is in accordance with the law and correct.

We do not see any reason or ground to interfere with the impugned decision as it is accepted that for the assessment years 2006-07 to 2009-10, no assessment proceedings are pending. Merely



because the Assessing Officer is entitled to or may issue notice under Section 147/148 of the Income Tax Act, 1961, for the said assessment years, as held by the High Court, is not sufficient and good reason to hold that the assessment proceedings are pending.

The writ petition has no merit and is dismissed.

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SANJIV KHANNA, J.

Sanjeev Sachdeva
SANJEEV SACHDEVA, J.

OCTOBER 04, 2013
NA