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

+ W.P.(C) 6670/2020 & C.M.No.23186/2020

RAJESH KUMAR

..... Petitioner

Through None

versus

COMMISSIONER OF INCOME TAX

..... Respondent

Through Mr.Puneet Rai, Advocate.

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Date of Decision: 23rd August, 2021

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J: (Oral)

1. The petition has been heard by way of video conferencing.
2. The matter has been taken up for hearing today as 20th August, 2021 was declared a holiday.
3. Present writ petition has been filed challenging the order dated 11th March, 2020 passed by the respondent – Commissioner of Income Tax under section 147 read with section 144 of the Income Tax Act, 1961 dismissing the appeal filed by the petitioner against demand notice dated 17th July, 2019 for the Assessment Year 2007-2008 on the ground of limitation and in the alternative, seeking a direction to the respondent – Commissioner of Income Tax to adjudicate *de novo* on merits the



application filed by the petitioner for the Assessment Year 2007-2008.

4. Learned counsel for the respondent states that the petitioner, after filing the present petition, had also filed an appeal before the ITAT impugning the same order dated 11th March, 2020. He states that ITAT has allowed the petitioner's appeal vide judgment and order dated 23rd June, 2021. The relevant portion of the order dated 23rd June, 2021 passed by the ITAT is reproduced hereinbelow:-

“10. Considering the facts of the case in the light of the aforesaid findings of the Hon'ble Supreme Court (supra) we restore the entire appeal to the file of the AO. The AO is directed to issue notice to all the legal heirs of the deceased assessee and decide afresh as per the provisions of the law after giving a reasonable and sufficient opportunity of being heard to the assessee.”

5. On the last date of hearing, none was present for the petitioner. Even today, none is present for the petitioner.

6. Keeping in view the aforesaid, the present writ petition along with pending application is disposed of as satisfied.

7. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail

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MANMOHAN, J

NAVIN CHAWLA, J

AUGUST 23, 2021
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