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

% *Date of decision: 08.05.2023*

+ **W.P.(C) 5860/2023**

VICTORIOUS H GRAND

..... Petitioner

Through: Mr Pulkit Verma with Mr Tarun Singh and Mr Payush Pruthi, Advocates.

versus

PR COMMISSIONER OF INCOME TAX 20 & ANR.

..... Respondents

Through: Mr Abhishek Maratha, Sr. Standing Counsel with Mr Akshat Singh, Jr. Standing Counsel.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MR JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J.: (ORAL)

1. Issue notice.

1.1 Mr Abhishek Maratha, senior standing counsel, accepts notice on behalf of the respondents/revenue.

2. Given the directions that we propose to pass, Mr Maratha says he does not wish to file a counter-affidavit in the matter and that he will argue the matter based on the record presently available with the court. Therefore, with the consent of the counsels for the parties, the writ petition is taken up for hearing and final disposal, at this stage itself.

3. The principal grievance of the petitioner is that respondent no.1 has failed to dispose of the revision application filed under Section 264 of the

Income Tax Act, 1961 [in short, “the Act”]. It is averred that this application was filed by the petitioner in and about 20.02.2020.

4. It appears that the revision application was filed concerning the order dated 21.12.2019 passed under Section 144 of the Act. The said order has been issued under the hand of respondent no.1.

5. Mr Pulkit Verma, who appears on behalf of the petitioner, correctly points out that the timeframe provided for disposal of the revision application is one (1) year.

6. Accordingly, the writ petition is disposed of with a direction to respondent no.1 to dispose of petitioner’s revision application, if not already disposed of, at the earliest, though not later than eight (8) weeks from the date of receipt of a copy of the order passed today.

7. We make it clear that till such time respondent no.1 disposes of the revision application and for four (4) weeks thereafter, the second respondent will not take coercive measures against the petitioner.

8. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 8, 2023 / tr