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

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*Date of decision: 16.12.2022*

+ **W.P.(C) 6488/2019, CM Nos.27473/2019 & 37566/2019**

SHRI PAWAN JHALANI ..... Petitioner

Through: Dr Rakesh Gupta, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX.... Respondent

Through: Mr Vipul Agarwal, Advocate for Mr  
Sanjay Kumar, Sr Standing Counsel.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MS. JUSTICE TARA VITASTA GANJU**

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

**RAJIV SHAKDHER, J.: (ORAL)**

1. The substantive prayers sought in the writ petition are as follows:

*“1. To issue a writ, direction or order in the nature of Certiorari, Mandamus or any other appropriate writ, direction or order quashing the order dated 01.05.2019 passed by Assistant Commissioner of Income Tax u/s 179 of the Income Tax Act, 1961.*

*2. To stay the operation of the recovery of demand arising out of the order dated 01.05.2019 passed u/s 179 of the income Tax Act as an Interim Relief...”*

2. Dr Rakesh Gupta, who appears on behalf of the petitioner/assessee, says that the petitioner is a director in a company going by the name, North Delhi Bullion Traders Pvt. Ltd.

3. We are informed that apart from the petitioner/assessee, other directors of the aforementioned company had also approached this Court and that those writ petitions were withdrawn, with liberty to the said petitioners to file revision petitions under Section 264 of the Income Tax Act, 1961 [in short, “the Act”].

3.1. In this behalf, Dr Gupta has placed before us an order dated 21.02.2022 passed in the writ petitions preferred by other directors of North Delhi Bullion Pvt. Ltd; the lead petition being W.P.(C) 6609/2019, titled ***Kishan Kumar Munjal vs. Assistant Commissioner of Income Tax.***

4. Mr Vipul Agarwal, who appears on behalf of Mr Sanjay Kumar, senior standing counsel, says that the respondent/revenue would have no objection if an order on similar lines is passed.

5. Accordingly, as was direction issued in the aforementioned writ petition and other connected writ petitions, this writ petition is disposed of with liberty to the writ petitioner/assessee to file a revision petition under Section 264 of the Act.

5.1. In case a revision petition is preferred within three weeks of the receipt of a copy of the order passed today, the concerned authority will rule on the petition and not reject the same on the ground of limitation, as was the observation made by the coordinate bench in the aforementioned writ petitions.

6. Needless to add, since we have not examined the matter on merits, the rights and contentions of the parties are kept open.

7. Consequently, pending applications are closed.

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

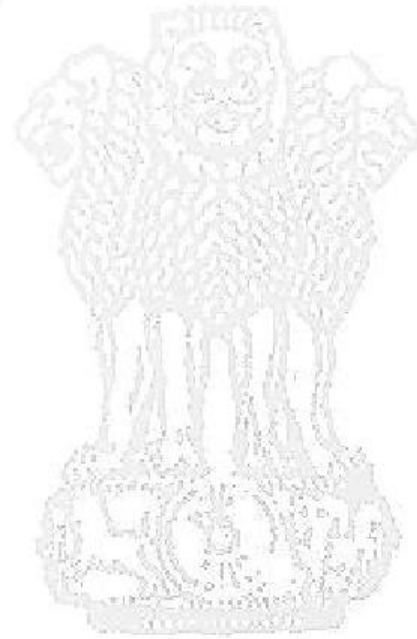
**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**DECEMBER 16, 2022**

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HIGH COURT OF DELHI



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