

R. D. Puri vs Deputy Director Of Income Tax (Inv) Unit ... on 24 March, 2023

Author: Satish Chandra Sharma

Bench: Chief Justice, Sachin Datta

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IN THE HIGH COURT OF DELHI AT NEW DELHI

W.P.(C) 3816/2023

R. D. PURI

Through:

.....
Mr. A. S. Chandhiok, S
Mr. Krishnan Venugopal
Advocate, Mr. Saurabh
Advocate with Mr. Rish
Mr. Sachit Jolly, Mr.
Mr. Ashish Mehta, Mr.
Mr. Pratham Vir Aggarw
Mr. Simran Kohli and M
Keshav, Advocates.

versus

DEPUTY DIRECTOR OF INCOME TAX (INV) UNIT 3(2) & ANR.

Through:

.....
Mr. Zoheb Hossain, Sr.
Counsel and Mr. Sanjee
Standing Counsel for I
Department/Revenue.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% 24.03.2023 CM APPL. 14851/2023 (Exemption) Allowed, subject to all just exceptions. W.P.(C) 3816/2023 & CM APPL. 14852/2023

1. At the outset, learned Senior Counsel appearing for the Petitioner has informed this Court that, in an identical matter i.e. W.P.(C) 217/2022 titled as Mr. Mohit Jain vs. Dy Director of Income tax INV & Ors., a Coordinate Bench of this Court has passed an Interim Order dated 06.01.2022 which reads as under:

"The hearing has been done by way of video conferencing.

Present writ petition has been filed challenging the order dated 8th December, 2021 passed by the Respondents under Section 10 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 [for short 'Black Money Act'], read with impugned demand notice dated 8th December, 2021 and impugned

penalty notice dated 7th December, 2021. Petitioner also seeks to challenge the first proviso to Section 3(1) and Section 72(c) of the Black Money Act as being arbitrary, unreasonable & violative of the Petitioner's rights under Articles 14, 19 & 20 of the Constitution of India.

Learned counsel for the Petitioner states that impugned assessment order which has been passed under the provision of Black Money Act is flawed. He states that the present petition raises issues concerning wrongful assumption of jurisdiction by the Assessing Officer under the Black Money Act and the violation of the principles of natural justice.

He points out that in a number of similar matters, being W.P.(C) Nos. 1503, 1692, 1693, 5012, 5007, 5170, 5294, 5559, 5561 of 2021, while issuing notices interim orders have also been passed.

Issue notice Mr. Ajit Sharma, Advocate for Revenue and Mr. Ravi Prakash, Advocate for Respondent No.2 accept notices.

Mr. Sharma, learned counsel for the Revenue states that as the assessment order has already been passed, the petitioner should be directed to file an appeal. However, keeping in view the fact that number of similar writ petitions have been entertained by Coordinate Benches, this Court directs the respondents to file their counter affidavits before the next date of hearing.

List on 13th January, 2022 along with other connected matters.

Till further orders, there shall be a stay of the operation of the impugned assessment order."

2. The Petitioner before this Court has challenged the Show Cause Notice dated 22.02.2021 as well as constitutional validity of Section 72 (c) of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

3. A Coordinate Bench of this Court has already passed an Interim Order in an identical matter, and therefore, in order to maintain parity, it is ordered that Petitioner may participate in the Assessment Proceedings pursuant to the notice issued under Section 8 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015. However, till the next date of hearing, no final Order of assessment be passed in the matter.

4. Learned Counsel appearing for Income Tax Department prays for and is granted two weeks' time to seek instructions in the matter.

5. List on 27.04.2023.

SATISH CHANDRA SHARMA, CJ SACHIN DATTA, J MARCH 24, 2023 S. Zakir