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

\+ W.P.(C) 7671/2025

ATUL ANAND, ERSTWHILE DIRECTOR OF
M/S GULMOHAR MARKETING PVT. LTD.
(STRIKE-OFF COMPANY) .....Petitioner

Through: Mr Nitin Gulati, Ms Reena Gandhi and Mr N.K. Gulati, Advocates.

versus

THE PRINCIPLE COMMISSIONER OF INCOME TAX (LARGE TAX PAYERS UNIT) NEW DELHI & ANR. .....Respondents

Through: Mr Shlok Chandra, SSC with Ms Naincy Jain, Ms Madhavi Shukla and Mr Ujjwal Jain, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% 28.05.2025

CM APPL. 34133/2025

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

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3. Issue notice.

4. The learned counsel appearing for the Revenue accepts notice and seeks time to take instructions, if necessary, to file a reply.

5. The principal issue involved in the present case is whether the petitioner would be entitled to a rectification of an order made after the declaration has been filed under the Direct Tax Vivad Se Vishwas Scheme, 2024 [**DTVSV Scheme**].

6. The petitioner has been denied the benefit of consequential amendment made to the declaration in Form-1. *Prima facie*, we find no ground for denying the benefit of a rectification as the subject of rectification would not be a matter of dispute.

7. The DTVSV Scheme has been framed for settlement of disputes and its scope cannot be controlled by aspects where parties are *ad idem*.

8. Let the counter affidavit, if any, be filed within a period of four weeks from date. Rejoinder, if any, be filed before the next date of hearing.

9. List on 24.07.2025.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 28, 2025
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Click here to check corrigendum, if any