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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, Advs.

versus

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

.....Respondents

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain, JSC, Ms. Madhavi Shukla, JSC.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **05.02.2026**

1. Learned counsel for the petitioner invited Court’s attention towards the glaring facts of the case and submitted that the original demand as created vide assessment order dated 30.03.2022 was of Rs.14,72,25,483/-, which was later on rectified to Rs.8,32,96,300/- vide order dated 30.08.2022, and pursuant to the second rectification application under Section 154 of the Income Tax Act, 1961 which was filed on 24.11.2022 same came to be reduced to Rs.5,12,96,943/-.

2. Learned counsel submitted that in the meantime the petitioner had submitted his application under the ‘Direct Tax Vivad Se Vishwas Scheme,

2024' *(hereinafter referred to as the 'Scheme of 2024')* on 30.01.2025 and on receipt of the rectified demand, he furnished a revised form on 01.04.2025 but the respondents rejected the same vide communication dated 20.05.2025 and granted a liberty to the petitioner to proceed with the previous Form-1, which was furnished on 30.01.2025.

3. Learned counsel for the petitioner submitted that as per the provisions of the scheme of 2024, the respondents are supposed to consider the increased demand after filing of the application under the Scheme of 2024, however there is an absence of provision or facility providing for taking into account the reduced demand.

4. He argued that if the increased demand can be considered, then why can the reduced demand be not considered given that such inflated demand was attributable to the Assessing Officer himself.

5. Having taken into account the facts as stated by the petitioner, we are of the considered opinion that the action of the respondents do not conform to justice equity fair play and constitutional ethos.

6. In the instant case, if the respondent's action is affirmed, the petitioner will be put to great financial loss inasmuch as his demand, which originally ought to have been Rs.5,12,96,943/-, was erroneously determined by the Assessing Officer at Rs.14,72,25,483/- and thereafter brought to Rs.5,12,96,943/-, *qua* which there is no cavil.

7. In view of the concern expressed by the Court and observation made during hearing, Mr. Shlok Chandra, learned Senior Standing Counsel for the respondent-department prays for and is granted two weeks' time to complete instructions and advise the respondents to consider petitioner's application form, which he had subsequently furnished on 01.04.2025, as a special case.

8. List this case on 25.02.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 5, 2026/ck