HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 10138/2023

Chetak Enterprises Limited, Having Its Registered Place Of Business At Petch Area, Opposite Dak Bungalow, Circuit House Road, Nimbahera District Chittorgarh, Rajasthan - 312601 Through Its Director Shri Upran Mal Anjana S/o Ram Lal Anjana Aged About 54 Years, R/o Village Kesunda, Tehsil Chhoti Sadri, Pratapgarh - 312604, Rajasthan.

----Petitioner

Versus

1. Interim Board For Settlement-VII, 640, Anna Salai, Nandanam, Chennai - 600035.
2. The Principal Commissioner Of Income - Tax (Central), Rajasthan, Room No. 402, 4Th Floor, Jeevan Nidhi-2, Bhawani Singh Road, Ambedkar Circle, Jaipur - 302005.
3. Deputy Commissioner Of Income Tax, Central Circle-1, Udaipur, Aaykar Bhawan, Sub City Centre, Savina, Udaipur, Rajasthan - 313001.

----Respondents

For Petitioner(s)	:	Mr. Vikas Balia, Sr. Adv. Assisted by Mr. Prateek Gattani, Mr. Priyansh Arora
For Respondent(s)	:	Mr. K.K. Bissa

HON'BLE THE CHIEF JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MR. JUSTICE VINIT KUMAR MATHUR

Order

03/08/2023

Mr. Vikas Balia, learned senior counsel for the petitioner contends that after passing of the two stages of settlement, the Interim Board for Settlement could not proceed to reject the settlement as has been put-forth by the petitioner. There were two options available at that stage i.e. either to accept the settlement or put-forth the demand of shortfall, if any, in the tax as has been assessed by the petitioner on its own level. None of these two modes have been adopted. Assertion has also been made that the option of rejection, if any, was available at the initial stage and at the subsequent stage, same could not be resorted to as the assessee would have disclosed his all defence which would be against the basic principle of law.

Issue notice to the respondents.

Mr. K.K. Bissa, learned counsel accepts notice on behalf of the respondents as he has received an advance copy of the writ petition. He prays for time to file reply to the writ petition.

Let the needful be done within a period of two weeks. Rejoinder, if any, be filed within one week thereafter.

List for consideration on 2nd September, 2023.

In the meanwhile, further proceedings before the Assessing Officer shall be kept in abeyance. Liberty is, however, granted to the respondents to move an application for vacation of stay.

(VINIT KUMAR MATHUR),J **(AUGUSTINE GEORGE MASIH),CJ**

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