

ITEM NO.29

COURT NO.14

SECTION XI

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s).26699/2018

(Arising out of impugned final judgment and order dated 25-07-2018 in WT No.888/2018 passed by the High Court Of Judicature At Allahabad)

R P GUPTA

Petitioner(s)

VERSUS

COMMISSIONER OF INCOME TAX &amp; ORS.

Respondent(s)

WITH

SLP(C) No. 3070/2019 (XI)

SLP(C) No. 3072/2019 (XI)

Date : 11-04-2023 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE S. RAVINDRA BHAT  
HON'BLE MR. JUSTICE DIPANKAR DATTA

For Petitioner(s) Ms. Rashmi Singh, AOR  
Mr. Anupam Lal Das, Sr. Adv.  
Mr. Nikhil Sharma, Adv.  
Ms. Anushri Singh, Adv.  
Ms. Pallavi, Adv.

For Respondent(s) Mr. Raj Bahadur Yadav, AOR  
Mr. Balbir Singh, A.S.G.  
Mrs. Alka Agarwal, Adv.  
Mrs. Sunita Sharma, Adv.  
Mr. Shyam Gopal, Adv.  
Mr. Rupender Singhmar, Adv.  
Ms. Niranjna Singh, Adv.

Mrs. Anil Katiyar, AOR

UPON hearing the counsel the Court made the following  
O R D E R

The impugned order rejecting the writ petition reads as follows:-

*"The petitioner is surprised by showing notice of demand. The legend as written in the writ petition*

*discloses that there is no element of surprise in the matter at all. The petitioner is a practiced litigant; he has been dodging the department, not pursuing his appeals, not abiding by the Statute and the law and now he comes to the Court not for the first time but for the third time. This is sheer abuse of the process of law and the Court. We are not inclined to interfere in the matter. The Writ Petition is dismissed as above. No costs."*

The petitioner claims was that he had taken the benefit of the Kar Vivad Samdhan Scheme 1998 which was accepted by the revenue and a 'No Due' certificate was issued for the relevant period. It was alleged nevertheless the Income Tax department sought to reopen the same issues. He therefore filed a writ petition. It appears from the record that no reply or Counter Affidavit was filed, in the writ petition.

Having regard to the impugned order which barely contains any reason much less the facts or advertance to the contentions of the parties, this Court is of the opinion that the matter has to be considered afresh on its merits. The impugned order is accordingly set aside. The Allahabad High Court shall proceed to hear and dispose of Writ Tax No.888/2018, Writ Tax No.887/2018 and Writ Tax No.889/2018 on their merits expeditiously preferably within a year.

The Special Leave Petitions are disposed of in above terms.

Pending application(s), if any, are hereby closed.

(DEEPAK JOSHI)  
COURT MASTER (SH)

(MATHEW ABRAHAM)  
COURT MASTER (NSH)