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

+ W.P.(C) 1980/2021

ASHISH SARAF

..... Petitioner

Through: Mr. Gaurav Jain, Mr. Aniket D.
Agrawal & Ms. Manisha Sharma,
Adv.

Versus

PR COMMISSIONER OF INCOME TAX-4 Respondent

Through: Mr. Sunil Agarwal, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SAHAI ENDLAW

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

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15.02.2021

[VIA VIDEO CONFERENCING]

CM No.5783/2021 (for exemption)

1. Allowed, subject to just exceptions and as per extant Rules.
2. The application is disposed of.

W.P.(C) 1980/2021 & CM No.5782/2021 (for interim relief)

3. The petition impugns the Certificate dated 9th January, 2021 issued by the respondent in Form-3, under Section 5(1) of the Direct Tax Vivad Se Vishwas Act, 2020, vide Acknowledgment No.158235220090121, to the extent the same treats the case of the petitioner as a search case.
4. On a perusal of the documents placed by the petitioner, it appears that the case of the petitioner cannot be treated as a search case.
5. The counsel for the respondent appearing on advance notice has been heard and has not been able to justify the case of the petitioner as falling in the category of a search case.

6. We thus allow the petition, by directing the Principal Commissioner, Income Tax-4, New Delhi to, within three days hereof, correct the error apparent on the record and if of the opinion that there is no error, to within the said time, communicate the reasons therefor in writing and whereagainst the petitioner shall have remedies in accordance with law.

7. The petition is disposed of.

RAJIV SAHAI ENDLAW, J

SANJEEV NARULA, J

FEBRUARY 15, 2021

‘gsr’