

IN THE HIGH COURT OF DELHI

W.P.(C) No.4281 of 2003

Date of Decision:- May 11, 2004

M/s.Margdarshak Properties Ltd.....Petitioner

Through: Mr.Rajiv K.Garg, Advocate.

Versus

Union of India and others.....Respondents

Through: Mr.R.C.Pandey with Mr.Ajay Jha,
Advocates.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR.JUSTICE BADAR DURREZ AHMED

- i) Whether Reporters of local papers may be allowed to see the judgment?
- ii) To be referred to the reporter or not?
- iii) Whether the judgment should be reported in the Digest?

B.C.PATEL, C.J. (ORAL)

This petition is filed against the order made by Settlement Commission on 31.3.2003 thereby modifying its earlier order dated 8.2.1999 made under Section 245D(4). The issue was with regard to waiver of interest under Section 234A and 234B of the Income Tax Act, 1961. The question of power to rectify an order passed under Section 245 D (4) was dealt in detail in the case of Capital Cables (India) Pvt. Ltd. v. Income Tax Settlement Commission in Civil Writ



Signature Not Verified

Digitally Signed By: AMULYA
Certify that the digital file and
physical file have been compared and
the digital data is as per the physical
file and no page is missing.

No.3322 of 2003 and other matters decided on 13.4.2004. We have held that the Settlement Commission could not modify its own order made under section 245 D (4). The same judgment will apply to the facts of this case. The order dated 31.3.2003 is set aside. The petition stands allowed accordingly.

Bd Farid
CHIEF JUSTICE

mm Ahmed
BADAR DURREZ AHMED, J.

May 11, 2004
as

AS
19/5