

ITEM NO.16

COURT NO.7

SECTION XI

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No. 2891/2023

(Arising out of impugned final judgment and order dated 25-04-2022 in WT No. 569/2022 passed by the High Court Of Judicature At Allahabad)

UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

MOHAN LAL SANTWANI

Respondent(s)

(IA No.24829/2023-CONDONATION OF DELAY IN FILING)

Date : 17-02-2023 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE M.M. SUNDRESH

For Petitioner(s)

Mr. Balbir Singh, A.S.G. (N/P)

Mr. Raj Bahadur Yadav, AOR

Mr. Pranay Ranjan, Adv.

Mr. Bani Dikshit, Adv.

Mr. Rupender Singhmar, Adv.

Mr. Bhuvan Kapoor, Adv.

For Respondent(s)

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

Delay condoned.

While we are in agreement with several findings recorded by the High Court in the impugned judgment/order including the finding that the date of dispatch would be the date on which e-mail was sent and not the date on which digital signatures were affixed by the Assessing Officer and that the Assessing Officer has disobeyed the order of the Court, we are inclined to issue notice in view of

the Notification dated 27.4.2021 issued under Section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020. Notice would be served by all modes, including dasti.

Reply/counter affidavit will be filed within 6 weeks from the date of service of notice. Rejoinder affidavit, if any, will be filed within 4 weeks after service of the reply/counter affidavit.

Tag with SLP(C) No. 20006/2022.

(DEEPAK GUGLANI)
AR-cum-PS

(R.S. NARAYANAN)
COURT MASTER (NSH)