

Shri Vikram Aggarwal v. Principal Commissioner of Income Tax, Dehradun & Others

Writ Petition (M/S) No. 2553 of 2022

2025:UHC:21 | Writ Petition (M/S) No. 2553 of 2022 | 2025-01-02

Direct Tax Vivad se Vishwas Act, 2020 (Form 4 modification / Form 5 issuance) vs. pending Form 1 under Direct Tax Vivad se Vishwas Scheme, 2024: writ petition disposed of as withdrawn with liberty to pursue grievances before Competent Authority under VSV Scheme, 2024.

Direct Tax Vivad se Vishwas Act, 2020 | Direct Tax Vivad se Vishwas Scheme, 2024 | Constitution of India: Article 226

High Court of Uttarakhand | Single Judge Bench | Alok Kumar Verma, J.

Assessment years: Not specified in withdrawal order

Withdrawal on filing of fresh declaration under Direct Tax Vivad se Vishwas Scheme, 2024; no opinion on merits

Paragraph 7 expressly clarifies that the High Court has not expressed any opinion on the merits of the petitioner's earlier VSV 2020 Form 4 dispute.

01 FACTS OF THE CASE

The petitioner filed WPMS No. 2553 of 2022 seeking a mandamus to modify Form 4 dated 30.10.2021 under the Vivad se Vishwas Act, accept payment of the balance amount, and issue Form 5. Subsequently, the petitioner filed Withdrawal Application (IA No. 02 of 2024) stating that an Application/Form 1 under the Direct Tax Vivad se Vishwas Scheme, 2024 was pending before the Competent Authority.

Source: [Paragraphs 1-4; PDF pp. 1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

With the consent of counsel for both parties, the Single Judge permitted the petitioner to withdraw the writ petition with liberty to raise all grievances before the Competent Authority where Form 1 under the Vivad se Vishwas Scheme, 2024 was pending.

Source: [Paragraphs 4-7; PDF p. 2](#)

03 JUDICIAL DECISION

Disposed of Writ Petition (M/S) No. 2553 of 2022 with liberty to pursue all grievances before the Competent Authority under the Direct Tax Vivad se Vishwas Scheme, 2024.

Source: [Paragraphs 6-7; PDF p. 2](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee (withdrawal with liberty) - Writ petition disposed of on consent granting liberty to pursue pending Form 1 under the Direct Tax Vivad se Vishwas Scheme, 2024.

Source: [Paragraphs 6-7; PDF p. 2](#)

05 AKHB REVIEW POINT

AKHB analysis: taxpayers whose declarations under VSV 2020 stalled at the Form 4/Form 5 payment stage and who transitioned to VSV Scheme, 2024 should withdraw pending writ challenges with express liberty before the Designated Authority.

Source: [Paragraphs 4-7; PDF p. 2](#)

SOURCE & VERIFICATION

[High Court of Uttarakhand official judgment PDF - AKHB Cloud Repository \(20250102_UKHC010149962022.pdf\)](#)
2-page official High Court of Uttarakhand judgment PDF (20250102_UKHC010149962022.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

All 2 physical pages of 20250102_UKHC010149962022.pdf read and verified page-by-page. Original bytes (52,624 bytes) match SHA-256 `0fff93e46c6fb6b817c43e5df096bd6fb44c62b69792e1673b656692c9b37d8d`.

STATUTORY SCOPE

Relates to the Direct Tax Vivad se Vishwas Act, 2020 and Direct Tax Vivad se Vishwas Scheme, 2024. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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