

Madhu Viniyog Private Limited ... vs Deputy Commissioner Of Income Tax ... on 22 December, 2021

Author: Manmohan

Bench: Manmohan, Navin Chawla

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* IN THE HIGH COURT OF DELHI AT NEW DELHI
+ W.P.(C) 14798/2021
MADHU VINIYOG PRIVATE LIMITED (MARIGOLD NIRMAN
PVT. LTD. MERGED WITH PETITIONER) Peti
Through Mr. Rohit Bansal, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 16(1),
DELHI & ANR. Responden
Through: Mr.Abhishek Maratha, Sr. SC,
Mr.Pratyaksh Gupta, Jr. SC

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA
ORDER

% 22.12.2021 CM APPL. 46608/2021(Exemption) Allowed, subject to all just exceptions. Application stands disposed of WP(C) 14798/2021 & CM No.46607/2021 Learned counsel for the petitioner states that the issue raised in the present writ petition is covered by the decision of the Supreme Court in PCIT Vs. Maruti Suzuki India Ltd., (2019) 107 taxmann.com 375.

Issue notice. Mr.Abhishek Maratha, learned counsel for Revenue accepts notice. He states that the issue at hand is not covered by the aforesaid judgment but by the judgment passed by the Supreme Court in Dalmia Power Ltd. vs. ACIT (2020) 14 SCC 736.

Mr.Maratha, learned counsel for the Revenue prays for and is permitted to file a counter affidavit within four weeks. Rejoinder affidavit, if any, be filed before the next date of hearing.

Till further order, there shall be a stay of the impugned notice issued under Section 148 of the Income Tax Act, 1961.

List on 14th February, 2022 along with connected matters.

MANMOHAN, J NAVIN CHAWLA, J DECEMBER 22, 2021/Arya