

M/S Ramprastha Estates Pvt. Ltd vs Union Of India & Ors on 1 June, 2021

Author: Rajiv Shakdher

Bench: Rajiv Shakdher, Talwant Singh

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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 5683/2021

M/S RAMPRASTHA ESTATES PVT. LTD.

..... Petitioners

Through: Mr. Puneet Agrawal with Ms.
Hemlata Rawat and Mr. Yuvraj
Singh, Advs.

versus

UNION OF INDIA & ORS.

Through:

Mr. Ravi Prakash with
Singh and Mr. Akshat M
Advs. for R-1/UOI.
Mr. Ajit Sharma, Sr. S
Counsel for R-2 & 3/re

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE TALWANT SINGH

ORDER

% 01.06.2021 [Court hearing convened via video-conferencing on account of COVID-19]

1. Allowed, subject to just exceptions.

2. The prayer made in the captioned application is to exempt the petitioner from filing attested affidavits along with the present petition. The captioned application is disposed of with a direction to the petitioner to file duly attested affidavits, within three days of the resumption of the normal and usual work pattern by this court.

W.P.(C) No.5683/2021 & CM No.17766/2021

3. Mr. Puneet Agrawal, who appears for the petitioner-assessee, says that the issue raised in the instant matter is similar to the issue which obtains in W.P.(C) No.9483/2019, titled Puri Constructions Private Limited vs. Additional Commissioner of & Ors.

3.1 Mr. Agrawal says that on 02.09.2019, notice was issued in the said writ petition and an interim order was passed. 3.2 Mr. Ajit Sharma, who appears for respondent nos.2 & 3/revenue, says that in this particular case, demand order was passed on 24.03.2021. 3.3 Mr. Sharma says that the short issue which arises for adjudication in the present petition is: whether tax at source was required to

be deducted by the petitioner-assessee qua External Development Charges ('EDC') paid to Haryana Urban Development Authority (in short 'HUDA')?

4. Issue notice.

4.1 Mr. Ravi Prakash accepts service on behalf of respondent no.1 while Mr. Ajit Sharma accepts service on behalf of respondent nos.2 & 3/revenue.

5. Counter-affidavit(s) will be filed within four weeks from today. Rejoinder(s) thereto, if any, will be filed before the next date of hearing.

6. List the matter on 22.07.2021.

7. In view of the fact that the demand has already been raised, for the present, the same will not be given effect to till further orders of this Court.

RAJIV SHAKDHER, J TALWANT SINGH, J JUNE 1, 2021/pmc Click here to check corrigendum, if any