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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% **Date of decision: 17.02.2023**

+ **W.P.(C) 2085/2023 & CM APPL. 7924-7926/2023**

OYO HOTELS AND HOMES PRIVATE LIMITEDPetitioner

Through: Mr Ajay Vohra, Sr. Advocate with
Mr Manuj Sabharwal, Mr Abhishek
Anand & Mr Nakul Sehgal,
Advocates.

versus

DEPUTY/ASSISTANT COMMISSIONER OF INCOME-TAX
CIRCLE 19(1), DELHI & ORS. Respondents

Through: Mr Puneet Rai, Sr. Standing Counsel
with Mr Ashvini Kumar, Standing
Counsel.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J.: (ORAL)

CM APPL. 7925/2023

1. Allowed, subject to just exceptions.

CM APPL. 7926/2023 [*Application filed on behalf of the petitioner for
filing lengthy synopsis and list of dates*]

2. Allowed, subject to just exceptions.

W.P.(C) 2085/2023 & CM APPL. 7924/2023 [*Application filed on behalf
of the petitioner seeking interim relief*]

3. Issue notice.

3.1 Mr Puneet Rai, senior standing counsel, accepts notice on behalf of

the respondents/revenue.

4. Mr Rai says, that in view of the directions that we propose to pass, no counter-affidavit is required to be filed.

5. Accordingly, the writ petition is taken up for hearing and final disposal, at this stage itself.

6. The substantive prayers made in the writ petition read as follows:-

“a. Issue a writ in the nature of certiorari, mandamus or any other appropriate writ(s), order(s), direction(s) quashing the impugned order dated 01.02.2023, denying the stay on recovery of complete tax demand, and direct the Respondents to not to treat the Petitioner as assessee in default under s. 220(6) of the Income-tax Act, 1961 in respect of the entire outstanding demand of Rs. 11,39,93,05,320, arising pursuant to the assessment order dated 28.12.2022 for AY 2021-22 till the disposal of appeal by the Commissioner of Income-tax (Appeals); and/ or

b. Issue necessary directions to the Commissioner of Income-tax (Appeals) [National Faceless Appeal Centre (‘NFAC’)] for time bound/ expeditious disposal of the appeal filed by the Petitioner against the order passed by Respondent No. 3;”

7. As is obvious upon a perusal of the prayers made in the writ petition, this writ action concerns Assessment Year (AY) 2021-22.

8. The grievance of the petitioner, which is also obvious, is that the Commissioner of Income Tax (CIT) has not dealt with its application, preferred before him, in respect of the order dated 01.02.2023 passed by the Assessing Officer (AO) under Section 220(6) of the Income Tax Act, 1961 [in short ‘the Act’].

9. The record shows, that the petitioner has preferred an application dated 01.02.2023 which, it appears, has not been disposed of by the CIT. In these circumstances, the CIT is directed to dispose of the application at the earliest, though not later than four weeks from the date of the receipt of a copy of the order passed today.

10. The CIT will accord a personal hearing to the authorized representative of the petitioner, and also allow filing of written submissions.

11. It is also made clear, that in case an order is passed by the CIT, which is adverse to the interests of the petitioner, the order of the CIT will not be given effect to, for a period of two weeks from the date when the order is received by the petitioner.

12. The writ petition is disposed of in the aforesaid terms.

12.1 Resultantly, the pending application shall stand closed.

13. Parties will act based on the digitally signed copy of the order.

(RAJIV SHAKDHER)
JUDGE

(TARA VITASTA GANJU)
JUDGE

FEBRUARY 17, 2023/ ha

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