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

+ **W.P.(C) 615/2015 & CM 1062/2015**

THE BANK OF TOKYO-MITSUBISHI UFJ LTD Petitioner

Through : Mr Nageswar Rao with Mr Sandeep S.
Karhail

versus

THE DEPUTY DIRECTOR OF INCOME TAX Respondent

Through : Mr Kamal Sawhney with Mr Vipul Dubey

CORAM:

HON'BLE MR. JUSTICE BADAR DURREZ AHMED

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

% **20.01.2015**

Issue notice. Mr Kamal Sawhney accepts notice on behalf of the respondent/ revenue.

In this petition a direction is sought that the respondent should not to take coercive action towards enforcing an income tax demand during the pendency of the appeal before the ITAT.

The petitioner/ assessee's appeal [ITA No. 2151/Del/2009] with the ITAT is in respect of AY 2004-05. Apparently, on 13.01.2014 the ITAT had made an interim order directing no coercive action to be taken and staying the order of the Commissioner of Income Tax (Appeals). Subsequently, the interim order was extended on 14.11.2014. On 12.01.2015, by operation of law the stay or the interim order granted by the ITAT lapsed. It is submitted that the appeal is at the

stage of final hearing. Having regard to the circumstances, the respondents are hereby directed not to take any coercive action or enforce the demands for the assessment year in question i.e. AY 2004-05, during the pendency of the petitioner's appeal before the ITAT. The writ petition is allowed in the above terms.

Dasti.

BADAR DURREZ AHMED, J

**JANUARY 20, 2015
SR**

SANJEEV SACHDEVA, J