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

\+ CO.PET. 665/2014

FLIGHT RAJA TRAVELS PRIVATE LIMITED ..... Petitioner
Through: Ms Supriya Jain & Mr Shreyas Jaya Sinha, Advs.

versus

INTERNATIONAL INSTITUTE OF PLANNING AND MANAGEMENT PVT. LTD. ..... Respondent
Through: Mr Hem C. Vasisth & Mr Ratneswar Das, Advs.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER

O R D E R

% 28.01.2016

CA 3894/2015 (by resp. for modification of order dated 16.11.2015)

This is an application moved on behalf of the respondent company seeking modification of order dated 16.11.2015, passed by my predecessor. By virtue of the order dated 16.11.2015, a settlement was recorded, the terms concerning which were incorporated in the said order. As per the terms of the settlement, the respondent company was required to pay a total sum of Rs. 25 lacs in the manner indicated in the order.

Learned counsel for the petitioner submits that not a single rupee has been paid towards the settlement.

Learned counsel for the respondent company says that modification of the order is sought because the accounts of the said respondent have been frozen. It is further stated that a demand had been raised against the respondent company vide assessment order dated 31.03.2015, passed under Section 143(3) of the Income Tax Act, 1961. It is stated that in so far as this order of the Income Tax Authorities is concerned, there is a demand raised qua the respondent company in the sum of Rs. 36,25,49,290/-. It is further submitted that there is an appeal pending with the CIT(A) qua the said order.

According to me, these are not good enough reasons to modify the order dated 16.11.2015. Invariably, assessees are involved in litigation with Income Tax Authorities, however, that, to my mind, cannot be a reason for modifying the order.

The application is, accordingly, dismissed.

RAJIV SHAKDHER, J

JANUARY 28, 2016
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