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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 1619/2013

DEVKI DEVI FOUNDATION ..... Petitioner
Through: Mr. M.S. Syali, Senior Advocate with Mr. Mayank Nagi, Ms. Husnal Syali, Mr. Tarun Singh and Mr. Anand Chaudhari, Advocates.

versus

ASSISTANT DIRECTOR OF INCOME TAX ..... Respondent
Through: Mr. Zoheb Hussain, Junior Standing counsel for Mr. Dileep Shivpuri, Senior Standing counsel.

<u>With</u>

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W.P.(C) 1624/2013

DEVKI DEVI FOUNDATION ..... Petitioner
Through: Mr. M.S. Syali, Senior Advocate with Mr. Mayank Nagi, Ms. Husnal Syali, Mr. Tarun Singh and Mr. Anand Chaudhari, Advocates.

versus

ASSISTANT DIRECTOR OF INCOME TAX ..... Respondent
Through: Mr. Zoheb Hussain, Junior Standing counsel for Mr. Dileep Shivpuri, Senior Standing counsel.

<u>And</u>

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\+ **W.P.(C) 1623/2013**

DEVKI DEVI FOUNDATION ..... Petitioner

Through: Mr. M.S. Syali, Senior Advocate with Mr. Mayank Nagi, Ms. Husnal Syali, Mr. Tarun Singh and Mr. Anand Chaudhari, Advocates.

versus

ASSISTANT DIRECTOR OF INCOME TAX ..... Respondent

Through: Mr. Zoheb Hussain, Junior Standing counsel for Mr. Dileep Shivpuri, Senior Standing counsel.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **15.02.2016**

1. These writ petitions have been filed by the Petitioner, Devki Devi Foundation, challenging the initiation of the re-assessment proceedings which were commenced pursuant to an order dated 28th December 2011 passed by the Director of Income Tax (Exemption) ['DIT (E)'] under Section 12 AA (3) read with Section 12A of the Income Act 1961 ('Act'). That order of the DIT (E) was challenged by the Petitioner by filing ITA No. 1027/Del/2012 before the Income Tax Appellate Tribunal ('ITAT') which was dismissed by an order dated 31st March 2015.

2. This Court has today by a separate order in ITA No. 484 of 2015 set aside the said order of the ITAT and remanded the aforementioned appeal ITA No. 1027/Del/2012 to the ITAT for a fresh decision.

3. The outcome of the said appeal before the ITAT would obviously determine the fate of the proceedings initiated against the Petitioner-Assessee under Section 147/148 of the Act. Instead of keeping the present writ petitions pending, the better course would be to direct that till such time the ITAT does not dispose of the said appeal pending before it, which has to be re-heard and decided afresh pursuant to an order passed today in ITA No. 484 of 2015, the Respondent will not take any further step pursuant to the notices issued to the Petitioner under Section 147/148 of the Act which have been challenged in the writ petitions. The ITAT will pass an appropriate order, while disposing off the aforementioned appeal, in relation to the continuation of the proceedings against the Petitioner under Sections 147/148 of the Act.

4. It will be open to the Petitioner to approach to this Court for relief as and when the occasion arises for revival of the notices issued to it under Section 147/148 of the Act.

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5. The writ petitions are disposed of in the above terms.

S.MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 15, 2016
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