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

\+ **W.P. (C) No. 207/2017 & CM 970/2017 (stay)**

SURYA RECREATION TRAVELS PVT. LTD ..... Petitioner
Through: Mr. Ankur Chhibber, Advocate.

versus

PRINCIPAL COMNIISSIONER OF INCOME TAX (TDS) & ORS. ..... Respondents
Through: Mr. Zoheb Hossain, Sr. Standing Counsel for R-1&5.
Ms. Suparna Srivastava, Advocate for Respondents No. 2 to 4 and 6 to 8.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER

% **12.09.2017**

1. Pursuant to the order passed by this Court on 28th February 2017, the accounts have been reconciled and the necessary rectification orders have been passed allowing the TDS credit as per Form-26AS details in the case of the Petitioner. In that view of the matter, no further directions are called for as far as the Income Tax Department is concerned.

2. The learned counsel for the Petitioner, however, states that the Controller of Defence Accounts ('CDA') delayed remitting the TDS amounts to the treasury by 101 months for Assessment Year ('AY') 2009-10 and by 89 months for AY 2010-11. He states that the Petitioner is entitled to interest on the withheld amount for this period from the CDA which has also been

made party to the present petition.

3. In the considered view of the Court, the liability to pay interest to the Petitioner on the delayed remission of the above TDS amount constitutes an independent cause of action for which this writ petition involving the Income Tax Department need not be kept pending. Liberty is, however, granted to the Petitioner to pursue the claim for interest independently against the CDA. It is made clear that the Court has not expressed any opinion on the merits of such claim of the Petitioner.

4. The petition as well as the pending application is disposed of.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 12, 2017
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