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

+ **W.P. (C) 1327/2017**

DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE – 18 (1), NEW DELHI

..... Appellant

Through: Mr.Paramjeet Singh Patwalia,
Sr.Advocate with Mr.Asheesh Jain, Mr.Vikrant
A.Maheshwari, Advocates

Versus

NEW DELHI TELEVISION LIMITED

..... Respondent

Through: Mr.Sachit Jolly, Advocate.

**CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR**

ORDER
20.07.2017

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1. Orders were reserved in this petition on 7th May 2017. On 14th July, 2017, the Income Tax Appellate Tribunal (ITAT) passed the final order in the appeals pending before it. As a result, the main issue agitated in this petition, viz., whether pending the disposal of the quantum appeals by the ITAT, it could have passed any interim order *qua* the penalty proceedings, has been rendered infructuous.

2. However, it is clarified that what has been decided by the ITAT in its order dated 16th September 2016 will not be treated as a precedent, even for cases before the ITAT. In other words, the question whether the ITAT, in the process of hearing a quantum appeal, can pass interim orders as regards

the penalty proceedings, is left open to be agitated afresh before the ITAT in an appropriate case.

3. The petition is disposed of leaving open all the contentions of both the parties.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

JULY 20, 2017
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