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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **W.P.(C) 2574/2016 & CM 10948/2016**

COMMITTEE GOLDEN FOREST INDIA LTD ..... Petitioner
Through: Ms Suruchi Aggarwal, Advocate

versus

DEPUTY COMMISSIONER OF INCOME TAX AND ANR ..... Respondent
Through: Ms Urvashi Duggal, Senior Standing Counsel

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

<u>O R D E R</u>

% **24.04.2017**

1. The only question sought to be urged in this writ petition is whether the Petitioner, Committee - Golden Forest India Ltd., can be treated as an Assessee for the purposes of income tax liability *qua* the company i.e., Golden Forest India Limited to decide the question of assessment in respect of large number of assessment years ('AYs').

2. Learned counsel for the Respondents pointed out that the assessment orders have been passed and the appeals being now filed by the Petitioner against those assessment orders are pending before the Commissioner of Income Tax (Appeals) ('CIT(A)'). Accordingly, the Court permits the Petitioner to raise the above question of law before the CIT(A) if the same has already not been raised. It will be open to the Petitioner to urge the contentions in regard thereto before the CIT(A) and thereafter, if need be.

3. Till the time the Petitioner files an application before the CIT(A) for stay of the demand, provided that the said application be filed not later than two weeks from today, the interim order passed by this Court on 1st April, 2016 will continue till such time the CIT(A) disposes of such application in accordance with law.

4. The petition is disposed of. The pending CM 10948/2016 is also disposed of.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 24, 2017
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