$-

* IN THE HIGH COURT OF DELHI AT NEW DELHI

44, 45, 46 & 47

\+ **W.P. (C) No. 7849/2017**

EMPLOYEES' PROVIDENT FUND
ORGANISATION (SOUTH), NEW DELHI ..... Petitioner

Through: Mr. Pankaj Garg, Mr. Milind Garg, Mr. A.S.M. Tripathi and Ms. Mansi Batra, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE-76(1), NEW DELHI & ORS. ..... Respondents

Through: Mr. Rahul Chaudhary, Senior Standing Counsel with Mr. Sanjay Kumar Mishra, Junior Standing Counsel for Revenue
Mr. P.S. Singh, Advocate for R-3 – UOI

\+ **W.P. (C) No. 7850/2017**

EMPLOYEES' PROVIDENT FUND
ORGANISATION (SOUTH), NEW DELHI ..... Petitioner

Through: Mr. Pankaj Garg, Mr. Milind Garg, Mr. A.S.M. Tripathi and Ms. Mansi Batra, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE-76(1), NEW DELHI & ORS ..... Respondents

Through: Mr. Rahul Chaudhary, Senior Standing Counsel with Mr. Sanjay Kumar Mishra, Junior Standing Counsel for Revenue
Mr. P.S. Singh, Advocate for R-3 – UOI

\+ **W.P. (C) No. 7851/2017**

EMPLOYEES' PROVIDENT FUND
ORGANISATION (SOUTH), NEW DELHI ..... Petitioner

Through: Mr. Pankaj Garg, Mr. Milind Garg, Mr. A.S.M. Tripathi and Ms. Mansi Batra, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE-76(1), NEW DELHI & ORS ..... Respondents

Through: Mr. Rahul Chaudhary, Senior Standing Counsel with Mr. Sanjay Kumar Mishra, Junior Standing Counsel for Revenue
Mr. P.S. Singh, Advocate for R-3 – UOI

+ **W.P. (C) No. 7852/2017**

EMPLOYEES' PROVIDENT FUND
ORGANISATION (SOUTH), NEW DELHI ..... Petitioner

Through: Mr. Pankaj Garg, Mr. Milind Garg, Mr. A.S.M. Tripathi and Ms. Mansi Batra, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE-76(1), NEW DELHI & ORS ..... Respondents

Through: Mr. Rahul Chaudhary, Senior Standing Counsel with Mr. Sanjay Kumar Mishra, Junior Standing Counsel for Revenue
Mr. P.S. Singh, Advocate for R-3 – UOI

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% **06.09.2017**

C.M. APPL. 32474/2017 (exemption) in W.P. (C) No. 7849/2017
C.M. APPL. 32476/2017 (exemption) in W.P. (C) No. 7850/2017
C.M. APPL. 32478/2017 (exemption) in W.P. (C) No. 7851/2017
C.M. APPL. 32480/2017 (exemption) in W.P. (C) No. 7852/2017

1. Allowed, subject to all just exceptions.

W.P. (C) No. 7849/2017 & C.M. APPL. 32473/2017 (stay)
W.P. (C) No. 7850/2017 & C.M. APPL. 32475/2017 (stay)
W.P. (C) No. 7851/2017 & C.M. APPL. 32477/2017 (stay)
W.P. (C) No. 7852/2017 & C.M. APPL. 32479/2017 (stay)

2. These writ petitions are not entertained at this stage because the Petitioner has not yet decided to challenge the order dated 3rd August 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in the Petitioner's own case for earlier Assessment Years ('AYs'), i.e. 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 where the issue involved in these petitions was decided against the Petitioner.

3. Accordingly these petitions are disposed of with liberty to the Petitioner to revive the challenge in these writ petitions after the Petitioner's appeal against the order dated 3rd August 2016 passed by the ITAT is filed and entertained by the Court.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 06, 2017
rd