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

\+ W.P.(C) 731/2017

L&TSUCG JV CC27 DELHI ..... Petitioner

Through Ms. Maneesh Dhir and Mr. Abhishekh Kumar, Advocates.

versus

THE COMMISSIONER OF INCOME TAX, DELHI..... Respondent

Through Mr. Asheesh Jain, Sr. Standing Counsel.

Mr. Kavindra Gill, Advocate for R-2.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% 25.04.2018

Counsel for the petitioner submits that special audit has been conducted and assessment order has been passed. Petitioner has filed an appeal.

2. Counsel for the respondent-Revenue on instructions states that the first appeal was disposed of by the Commissioner of Income Tax (Appeals) on 27th March, 2018.

3. Counsel for the parties submit that the constitutional validity of Section 142 (2A) of the Income Tax Act, 1961 (Act, for short) has been upheld by a detailed judgment in ***Sahara India Financial Corporation Ltd., Lucknow Vs. Commissioner of Income Tax, Delhi & Ors.***, (2017) 399 ITR 81 (Delhi).

4. Counsel for the petitioner states that the petitioner has accepted the judgment on constitutional validity, but has reservation on

procedure followed and the findings and observations recorded in the order under Section 142 (2A) of the Act. Petitioner also has reservation on the special audit report. She states that the petitioner may be permitted to raise these issues before the appellate authority, if permissible, and in accordance with law.

5. We take the statement of the counsel for the parties on record and dispose of the writ petition. We clarify that we have not commented on the scope and ambit of the appellate power and on merits.

6. The petitioner would pay costs imposed vide order dated 24th January, 2018 to the Delhi High Court Legal Services Committee.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

APRIL 25, 2018
NA/VKR