$~18 to 31

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

\+ W.P.(C) 3222/2008

SAHARA INDIA FINANCIAL CORPORATION LTD. LUCKNOW ..... Petitioner

versus

COMMISSIONER OF INCOME TAX DELHI & ORS ..... Respondents

\+ W.P.(C) 8157/2009

SAHARA INDIA FINANCIAL CORPORATION LTD. ..... Petitioner

versus

COMMISSIONER OF INCOME TAX NEW DELHI & ANR ..... Respondents

\+ W.P.(C) 8160/2009

SAHARA INDIA, LUCKNOW ..... Petitioner

versus

COMMISSIONER OF INCOME TAX NEW DELHI & ANR ..... Respondents

\+ W.P.(C) 14123/2009

SAHARA INDIA(FIRM) LUCKNOW THROUGH J.B.ROY PARTNER ..... Petitioner

versus

COMMISSIONER OF INCOME TAX DELHI CENTRAL-I NEW DELHI AND ANOTHER ..... Respondents

\+ W.P.(C) 14141/2009

SAHARA INDIA FINANCIAL CORPORATION LTD LUCKNOW ..... Petitioner versus

COMMISSIONER OF INCOME TAX, DELHI (CENTRAL)-I NEW DELHI AND ANOTHER ..... Respondents

\+ W.P.(C) 886/2011

SAHARA INDIA FINANCIAL CORPORATION LTD LUCKNOW ..... Petitioner

versus

COMMISSIONER OF INCOME TAX, NEW DELHI AND ORS ..... Respondents

\+ W.P.(C) 888/2011

SAHARA INDIA FIRM LUCKNOW ..... Petitioner

versus

COMMISSIONER OF INCOME TAX AND ORS ..... Respondents

\+ W.P.(C) 1009/2011

SAHARA INDIA COMMERCIAL CORPORATION LTD KOLKATTA ..... Petitioner

versus

COMMISSIONER OF INCOME TAX I NEW DELHI AND ORS ..... Respondents

\+ W.P.(C) 1010/2011

SAHAR INDIA COMMERCIAL CORPORATION LTD KOLKATTA ..... Petitioner

versus

CIT I NEW DELHI AND ORS ..... Respondents

\+ W.P.(C) 1011/2011

SAHARA INDIA COMMERCIAL CORPORATION LTD KOLKATTA ..... Petitioner

versus

CIT I NEW DELHI AND ORS ..... Respondents

\+ W.P.(C) 1012/2011
SAHARA INDIA COMMERCIAL CORPORATION LTD KOLKATTA ..... Petitioner

versus

CIT I NEW DELHI AND ORS ..... Respondents

\+ W.P.(C) 1013/2011
SAHARA INDIA COMMERCIAL CORPORATION KOLKATTA ..... Petitioner

versus

CIT I NEW DELHI AND ORS ..... Respondents

\+ W.P.(C) 1014/2011
SAHARA INDIA COMMERCIAL CORPORATION LTD KOLKATTA ..... Petitioner

versus

CIT I NEW DELHI AND ORS ..... Respondents

\+ W.P.(C) 3272/2013
SAHARA INDIA FINANCIAL CORPORATION LTD LUCKNOW ..... Petitioner

versus

COMMISSIONER OF INCOME TAX, DELHI (CENTRAL)-I NEW DELHI AND OTHERS ..... Respondents

Present: Mr. Satyen Sethi & Mr. Arta Trana Panda, Advs. for Petitioner.
Mr. Zoheb Hossain, Sr. Standing Counsel with Mr. Deepak Anand, Jr. Standing Counsel for Revenue.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **02.08.2018**

After the Court had heard the petitions and was of the opinion that the reasons given for carrying out the special audit in the facts and circumstances of these petitions were justified and no interference is called for, learned counsel submits that though he has no instructions but seeks permission to withdraw. He, however, states that to facilitate the process of special audit with respect to the years in question, given that they span upto five assessment years and are in respect of three entities, the Court should ensure that for effective participation, the special audits are not conducted together rather one after the other (consecutive periods). This is not objected to by the counsel for the Revenue. Accordingly, it is hereby directed that the special audit shall be carried on in the following manner:

1. Firstly, in respect of Sahara India Commercial Corporation Ltd., commencing with Assessment Years (2001-02 to 2004-05, 2007-08 and 2008-09).

2. Subsequently, after completing year-wise special audit in the case of Sahara India Financial Corporation Ltd. (for AYs 2005-06, 2006-07, 2007-08, 2008-09 and 2010-11), others shall be taken up again one after the other i.e. after completion on a year-wise basis.

3. Thirdly, special audit for Sahara India Firm (for AYs 2006-07, 2007-08 and 2008-09) shall be taken up one after the other.

To ensure that there is no dispute or controversy with respect to limitation, it is directed that the interim orders staying special audit for all the Assessment Years, which are the subject matter of these writ petitions and the subsequent years, would continue to bind the parties till the respective audit for the concerned Assessment Years are completed.

The Court is of the opinion that these directions are necessary because simultaneously special audit for all years would pose difficulties and inconvenience to both the Revenue and especially to the assessee.

The writ petitions are dismissed as withdrawn but in terms of the above directions.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 02, 2018/akv