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

\+ **W.P.(C) 2040/2018 & C.M.No.8408/2018**

INTERGLOBE AVIATION LIMITED ..... Petitioner

Through: Mr.M.S.Syali, Sr.Advocate with Mr.Mayank Nagi, Mr.Tarun Singh, Mr.Subham Gupta, Advocates.

versus

ADDL. COMMISSIONER OF INCOME TAX & ANR. ..... Respondents

Through: Mr.Ruchir Bhatia, Sr.Standing Counsel with Sh.Padam Singh, Addl.CIT, Special Range-4.

\+ **W.P.(C) 2041/2018 & & C.M.No.8409/2018**

INTERGLOBE AVIATION LIMITED ..... Petitioner

Through: Dr.A.M.Singhvi, Sr.Advocate with Mr.Mayank Nagi, Mr.Tarun Singh, Mr.Subham Gupta, Advocates.

versus

ADDL. COMMISSIONER OF INCOME TAX & ANR. ..... Respondents

Through: Mr.Ruchir Bhatia, Sr.Standing Counsel with Sh.Padam Singh, Addl.CIT, Special Range-4.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

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

% **03.03.2018**

1. Notice. Mr.Ruchir Bhatia, the learned Senior Standing Counsel accepts notice for the Revenue.

2. These writ petitions arise out of income-tax assessments of the Petitioner for the Assessment Years ('AY') 2013-14 and 2014-15. A short issue has made the Petitioner rush to this Court for interim relief during a Court holiday. We have been requested by the orders of the Hon'ble the Acting Chief Justice to hold a special sitting for this purpose.

3. The Petitioner is in appeal before the Income Tax Appellate Tribunal ('ITAT') aggrieved by two orders of the Commissioner of Income Tax (Appeals) ['CIT (A)'] partly confirming the demand against the Petitioner for aforementioned two AYs. Appeal effect was given to the said orders and the resultant demand was communicated on 21st February 2018. The Petitioner then filed appeals before the ITAT on 26th February 2018 and its stay applications, filed with those appeals, are listed for hearing before the ITAT on 6th March 2018. In the meanwhile, day before yesterday, i.e., on 1st March, 2018 the Revenue has frozen the bank accounts of the Petitioner with the ICICI Bank and HDFC Bank and this precipitate action has, according to the Petitioner, brought its ability to finance its day-to-day operations to a virtual standstill.

4. This Court does not propose to discuss the merits of the case for the simple reason that admittedly the Petitioner's applications for stay of demand for the two AYs in question are listed before the ITAT on 6th March, 2018. The Court is of the view that with the Revenue having notice of the above fact, it need not have taken precipitate action to freeze the aforementioned bank accounts of the Petitioner and could have awaited the orders of the ITAT.

5. Consequently, the Court lifts the attachment/freezing of the Petitioner's accounts with the HDFC Bank and the ICICI Bank pursuant to the impugned demand, and also restrains the Revenue from taking any further coercive action against the Petitioner pursuant thereto, till 6th March 2018 and if for some reason the ITAT is unable to dispose of the stay applications on that day itself, till such time the ITAT decides those applications. It is made clear that neither party will seek adjournment of the hearing applications listed before the ITAT on 6th March, 2018.

6. The writ petitions and the applications are disposed of in the above terms.

7. Order *dasti* to the parties under signature of the Court Master.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

MARCH 03, 2018
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