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

\+ ITA 284/2018, C.M. APPL.9213/2018

ANALJIT SINGH ..... Appellant

Through : Sh. Deepak Chopra, Sh. Rohan Khare and Sh. Sheel Vardhan, Advocates.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX-6... Respondent

Through : Sh. Ruchir Bhatia, Advocate.

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

O R D E R

% 12.03.2018

It is submitted on behalf of the appellant that a rectification application for correction of the errors – said to be apparent on the face of the record – in regard to the application of Rule 11UA of the Income Tax Rules has been made and is pending.

The appellant had approached this Court by filing W.P.(C) 1978/2018, seeking relief on the ground that the rectification proceedings had been concluded upon hearing but no orders were made, though reserved. The Court granted time to the appellant to approach this Court through an appeal.

The consistent view of this High Court in such matters is that the appeal under Section 260A of the Income Tax Act, 1961 [hereafter "the Act"] should not be resorted to as it would lead to multifariousness. In the circumstances and in consonance with the consistent practice and rules based on various precedents, the Court is of the opinion that the appellant should first exhaust its other remedies. Since the Tribunal has reserved orders on 30.01.2018, it is directed to pronounce orders within three weeks from today.

Having regard to the orders dated 28.02.2018, [in W.P.(C) 1978/2018] and the further circumstance that the appellant has furnished security in terms of the Tribunal's previous orders and also deposited ₹8 crores pursuant to this Court's order, the *status quo* between the parties shall be maintained till final orders are made in the rectification proceedings. The *status quo* shall be maintained for four weeks between the parties. It is open to the appellant to urge all grounds, including the grounds sought to be substantially urged in the present appeal in the event of adverse orders in the rectification proceedings. All rights and contentions of the parties are reserved. The appeal is accordingly dismissed as withdrawn along with the pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MARCH 12, 2018