$~18

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

\+ W.P.(C) 4491/2018

TURNER GENERAL ENTERTAINMENT NETWORKS INDIA PVT. LTD. ..... Petitioner

Through: Mr. M.S. Syali, Sr. Advocate with Mr. Mayank Nagi, Mr. Vikrant A. Maheshwari and Mr. Mohit, Advocates.

versus

INCOME TAX OFFICER, WARD - 76(1), NEW DELHI ..... Respondent

Through: None.

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

O R D E R

% **01.05.2018**

The impugned order dated 28th March, 2018 under Sections 201(1)/201(1A) of the Income Tax Act, 1961 is appealable under Section 246 of the aforestated Act.

2. In view of the alternative statutory remedy, we are not inclined to entertain the present writ petition, leaving it open to the petitioner to raise all contentions and issues before the appellate forum.

3. At this stage, learned senior counsel for the petitioner submits that the petitioner would prefer an appeal but there may be an issue with regard to stay. He states that the petitioner would file an appeal within five working days and thereafter file an application under Section 220 (6) of the

aforestated Act for not being treated as assessee-in-default. The petitioner would also file an application for stay before the Appellate Authority.

4. Learned senior advocate appearing for petitioner, however, apprehends that the stay application/application under Section 220(6) would be dismissed by the authorities in view of the demand, though the petitioner has a good case on merit and in law.

5. We need not at this stage express any opinion as the petitioner is yet to file an appeal and application for stay/application under Section 220(6) of the Act. Petitioner may file an appeal, which would not be dismissed on the ground of delay/limitation if filed within five working days. Application under Section 220(6) if filed, would be dealt with in accordance with law. The petitioner, if aggrieved by the order passed, would be at liberty to take appropriate stapes to challenge the order in accordance with law including filing of writ petition.

6. With the aforesaid observation/direction and taking the statement on record, the writ petition is disposed of, without any observation on merits.

No costs.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

MAY 01, 2018
MR/pk/VKR