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

\+ W.P.(C) 3126/2017

CASHEDGE INDIA PRIVATE LIMITED ..... Petitioner

Through: Mr. Sachit Jolly and Mr. Aarush Bhatia, Advocates.

versus

THE INCOME TAX OFFICER & ANR. ..... Respondents

Through: Mr. Ruchir Bhatia, Advocate with Mr. Rajiv Ratan Singh, ACIT, Circle 5(2).

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

O R D E R

% **31.05.2018**

Counsel for the petitioner had earlier, without prejudice to rights and contentions, stated that they would not object to the order dated 31st March, 2017 being treated as a draft assessment order provided the respondents make a statement that they would not enforce and take coercive steps to recover demand, if any, payable on an adverse “final” order till disposal of the first appeal by the Income Tax Appellate Tribunal.

2. Standing Counsel for the respondents today states that he has instructions from Mr. Rajiv Ratan Singh, Assistant Commissioner of Income Tax, Circle 5(2) the Assessing Officer, to state that the department has examined the suggestion and has agreed not to take coercive steps for recovery of demand, if any, which would be payable till the decision of the first appeal by the Income Tax Appellate Tribunal. This concession by the respondents, it is

stated, is in view of the peculiar facts of the present case including long history and rounds of litigation and in first round stay order was passed by the Income Tax Appellate Tribunal.

3. We may note that Mr. Rajiv Ratan Singh, Assistant Commissioner of Income Tax, Circle 5(2) is present in the Court and has stated that the statement is made after due deliberation and consultation with the senior authorities.

4. Statements are taken on record. Parties would be bound by the statements made before us. Accordingly, the order dated 31st March, 2017 would be treated as draft assessment order and the petitioner would be at liberty to invoke Section 144C within 30 days from today. Period for limitation for passing of the assessment order would be extended and so apply. We clarify that the Court has not made any comments on any aspect. Demand, if any, pursuant to an adverse final order would be enforced by recourse to coercive steps after decision of the Income Tax Appellate Tribunal.

5. Writ petition is disposed of without any order as to costs.

Dasti under signature of the Court Master.

SANJIV KHANNA, J.

MAY 31, 2018 **CHANDER SHEKHAR, J.**

MR