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

\+ W.P.(C) 11321/2017

ANMOI POLYMERS PVT.LTD. ..... Petitioner

Through: Mr. P. Roy Chaudhuri, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX ..... Respondent

Through: Mr. Zoheb Hossain, Sr. Standing Counsel for Revenue.

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

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

% **04.05.2018**

Counsel for the respondent states that he has obtained instructions and can make a statement that the Assessing Officer would not pass the final order for the Assessment Year 2013-14 till the first appeal for the Assessment Year 2014-15 is decided by the Commissioner of Income Tax (Appeals).

Leaned counsel for the petitioner submits that this via media would be acceptable to the petitioner. However, the statement should not be construed as admission on merits or foreclosing the right of the petitioner to file a writ petition for stay of recovery in case demand is raised for the Assessment Year 2013-14.

We take the statements on record and dispose of the writ petition. We clarify that we have not made any comments on merits. We have also not made any comments on the statement made by the counsel for the petitioner in respect of the demands and recover, if any, for the Assessment Year 2013-14. If any such question arises, the same would be considered and examined on merits. Accordingly, it is directed that the stay order passed on 19th December, 2017 shall continue till the decision of the first appeal by the Commissioner of Income Tax (Appeals) for the Assessment Year 2014-15**.** The period from 19th December, 2017 till the date of decision of the first appeal for the Assessment year 2014-15 by the Commissioner of Income Tax (Appeals) would be excluded for the purpose of computation of limitation.

Writ petition is disposed of. No Costs.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

MAY 04, 2018
MR/pk