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

\+ W.P.(C) 4329/2019, C.M. APPL.19264-19265/2019

AIRCOM INTERNATIONAL (INDIA) PVT. LTD...... Petitioner
Through : Sh. Salil Kapoor, Ms. Ananya Kapoor and Sh. Sumit Lalchandani, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE-2(1) & ANR. ..... Respondents
Through : Sh. Asheesh Jain, Sr. Standing Counsel with Sh. Sanjay Kumar, Jr. Standing Counsel.
Sh. Pardeep Kumar, DCIT.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **30.04.2019**

Pursuant to this Court's direction and order of 26.04.2019, the Revenue has stated that an order under Sections 254/143(3) of the Income Tax Act, 1961 [hereafter "the Act"] was made. Learned Standing Counsel has produced a file containing the order which reads as follows:

*"**Order u/s 254/143(3) of the Income Tax Act, 1961***

The Hon'ble High Court has directed that refund of Rs.1,31,32,052/- be returned immediately which was recovered through attachment u/s 226(3) of the IT Act, 1961.

Less**: **Relief allowed by the Hon'ble High Court:
Payment recovered by bank attachment Rs.1,31,32,052/-

Therefore a refund of Rs.1,31,32,052/- has been determined.
Issue revised forms.

(Pardeep Kumar)
Dy. Commissioner of Income Tax
Circle-2(1), New Delhi."

This court notices that the Income Tax Appellate Tribunal (ITAT) has extended the stay for a period of six months by an order dated 12.04.2019, pending appeal, but in respect of the balance amount, which was subject of writ petition, since the sum of ₹1,31,32,052/- stood attached and later appropriated.

Learned Standing Counsel submits that effect would be given to the order under Section 254 of the Act, and amounts credited back to the assessee's account within a week. In such event, the interim stay granted by the ITAT shall be deemed to cover this amount as well.

In the light of the above directions and order, no further orders are called for in the writ petition. The direction to the Assessing Officer (AO) to be present in Court with the Departmental Representative on 12.05.2019 is accordingly recalled. The date fixed, i.e. 12.05.2019 is likewise cancelled/withdrawn.

ITAT shall proceed to hear and dispose of the appeal pending before it at its earliest expedient time; the parties are directed to cooperate in the hearing/proceeding.

The writ petition is accordingly disposed of in the above terms along with the pending applications.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

APRIL 30, 2019/ajk