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

\+ W.P.(C) 4479/2019

E. I. DUPONT INDIA PVT. LTD. ..... Petitioner

Through: Mr. Deepak Chopra, Mr. Harpreet Singh Ajmani, Mr. Rohan Khare, Advocate

versus

ASST. COMMISSIONER OF INCOME TAX ..... Respondent

Through: Ms. Lakshmi Gurang, Senior Standing Counsel with Mr. Tushar Gupta, Advocate

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

O R D E R

% **29.04.2019**

The petitioner's grievance is that the attachment of its account was made pursuant to order under Section 220(6) of the Income Tax Act, after rejecting its request for stay. The stay of demand was subject to payment of 20% of the amount. During the course of hearing, learned Standing Counsel appearing on behalf of the respondent, on advance notice, stated that after the initial order, the demand was reduced to Rs.5.9 crores after giving effect to the Advance Pricing Agreement (APA) which the petitioner had relied upon. The attachment of the petitioner's account in satisfaction of the demand, was issued to the tune of Rs.1.18 crores. This corresponds to

20% of Rs.5.9 crores, which the Assessing Officer appears to have reduced the demand to. The petitioner was clearly aware of but had not mentioned this expressly in these proceedings. In these circumstances, the court discerns no ground to grant any relief to the petitioner.

Learned counsel submits that the recovery of the amount, precludes the petitioner's right to seek review before the Principal Commissioner. It is clarified that the right to seek review can be exercised and on merits, if found unwarranted, appropriate relief given by the concerned authorities, in accordance with law.

The writ petition is disposed of in the aforesaid terms.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

APRIL 29, 2019

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