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

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+ **W.P.(C) 6493/2019**

TIRUPATI BUILDINGS AND OFFICES PVT. LTD. Petitioner

Through: Mr Jayant Mehta, Mr Sumit Kumar
Batra, Mr Vijay Kasana and Ms
Chetna Singh, Advocates.

versus

COMMISSIONER OF INCOME TAX & ANR Respondents

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

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE ASHA MENON

ORDER

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31.05.2019

CM 27481/2019 (exemption)

1. Allowed, subject to all just exceptions.

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2. Notice. Notice is accepted by Mr Zoheb Hossain, learned Senior Standing Counsel on behalf of the Revenue.

3. It appears that even during the pendency of the Petitioner's stay application before the Assessing Officer ('AO') in regard to payment of a percentage of the disputed amount of tax, a direction has been issued by the Respondents to the Manager, State Bank of India, Pocket-A, Block-B, Sector-12, Dwarka, New Delhi, freezing the bank account number (33106140310) of the Petitioner.

4. Having heard learned counsel for the parties, this Court is of the view that

it was premature on the part of the Respondents to issue the above instructions to the bank, when the stay application of the Petitioner was pending.

5. Consequently, the said instructions are directed to be withdrawn forthwith. The pending stay application be disposed of by the AO as expeditiously as possible in accordance with law.

6. The Court notes the submissions of Mr Jayant Mehta, learned counsel appearing for the Petitioner that the Petitioner is prepared to pay the amount constituting 20% of the disputed tax amount, subject to adjustment of the refunds due to the Petitioner.

7. The petition is disposed of in terms of above order.

8. *Dasti* under the signatures of the Court Master.

S. MURALIDHAR, J.

ASHA MENON, J.

MAY 31, 2019
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