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

\+ W.P.(C) 9416/2019 and C.M. No. 38743/2019

SANJEEV MALHOTRA ..... Petitioner

Through: Mr. Sanat Kapoor, Advocate.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 24(2) & ANR. ..... Respondents

Through: Mr. Zoheb Hossain, Sr. Standing Counsel with Mr. Deepak Anand, Advocate.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% **04.09.2019**

The petitioner has preferred the present writ petition to seek a direction to the respondents to stay the income tax recovery proceedings for Rs. 2,76,81,141/- after adjusting of the amount already recovered for which notice dated 25.07.2019 has been issued to the petitioner. The petitioner also seeks a direction against the respondents for not taking coercive measures against him. He seeks a direction that the ITAT may hear his pending appeal i.e. ITA 6723/Del/2018 for the assessment year 2009-10 on an early date.

By the order dated 26.03.2019, the ITAT has rejected the stay application moved by the petitioner to seek stay of the recovery during pendency of the aforesaid appeal on the premise that the petitioner has stated that he does not have liquidity to deposit any part of the said amount.

The submission of learned counsel for the petitioner is that the petitioner is the owner of two valuable properties including a Farm House at Asola and agricultural land at District Chittoor at Andhra Pradesh.

After some arguments, learned counsel for the petitioner, on instructions, states that the petitioner is willing that the respondents proceed to make recovery in accordance with law by disposing of one of the two properties namely, the Farm House situated at Asola. The submission of learned counsel is that the officers of the respondents may not coerce and pressurize the petitioner to deposit the tax demand by making calls on daily basis.

In view of the aforesaid, we dispose of this petition after taking the aforesaid statement of the petitioner through counsel on record that the respondent authorities proceed to make recoveries in accordance with law, firstly, by liquidating the Farm House of the petitioner at Asola in accordance with law. In case any outstanding remains, they shall be entitled to proceed against the other properties and assets of the petitioner. In case, the appellant requests for early hearing before the Tribunal, the Tribunal may consider the same keeping in view the position of its board.

VIPIN SANGHI, J

SANJEEV NARULA, J

SEPTEMBER 04, 2019
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