$~10

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

\+ W.P.(C) 9621/2019 & CM No.39673/2019

LINK QUEST TELECOM LTD ..... Petitioner

Through: Mr.Rajat Mittal, Advocate

versus

THE COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through: Mr.Ruchir Bhatia, Senior Standing Counsel with Ms.Mahura M.N., Advocate

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MS. JUSTICE REKHA PALLI

O R D E R

% 09.12.2019

1. In terms of our earlier order, the ACIT, TDS Circle-75(1), New Delhi has passed a fresh order under Section 264(7) of the Income Tax Act dated 4th December, 2019 in relation to the petitioner for the financial year 2019-20.The lower tax deduction at source, as sought by the petitioner/assessee in its original application at 1% has been allowed for the balance part of the financial year 2019-20.The assessee has also been granted permission to adjust excess amount of TDS deducted between 21st July, 2019 to the date of the said order for future payments in terms of the directions of this Court.This order dated 4th December, 2019 satisfies the concerns of the petitioner.

2.Mr.Bhatia,learned senior standing counsel, however, submits that there are certain aspects which would need to be examined at the stage of carrying out the assessment for the assessment year 2020-21. In this regard, he has tendered in Court an additional submission.

3. We have no doubt that the respondents will examine the said aspects as and when the occasion arises.

4. The petition and the application stand disposed of.

VIPIN SANGHI, J

REKHA PALLI, J

DECEMBER 09, 2019

v