

\$~4

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

+ W.P.(C) 3439/2020 & CM APPL. 12191/2020

DEEPAK GUPTA EDUCATION TRUST Petitioner

Through: Mr. Salil Kapoor, Advocate with
Mr. Sumit Lalchandani, Advocate.

versus

DEPUTY COMMISSIONER OF INCOME-TAX
& ANR

..... Respondents

Through: Mr. Abhishek Maratha, Senior
Standing Counsel with Mr. Pratayash
Gupta, Ms. Nupur Sharma and
Mr. Anshul Sharma, Advocates.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

% **21.08.2020**

The petition has been heard by way of video conferencing.

Present writ petition has been filed challenging impugned order dated 30th January, 2020 passed by respondent No. 1 and order dated 22nd February, 2020 passed by respondent No. 2 directing the petitioner to deposit minimum 20% of the total outstanding demand for the assessment year 2017-18 pending adjudication of appeal by respondent No. 2.

A perusal of the paper-book reveals that the petitioner had neither pleaded the ground of financial hardship nor placed on record documents before respondent No. 2 to prove the ground of financial hardship.

Consequently, the present writ petition is dismissed. However, the petitioner is given liberty to file an application before the Commissioner on the ground of financial hardship, if any.

In the event such an application is filed, the same shall be decided in accordance with law.

Needless to say, this Court has not expressed any opinion on the merits of the matter. All the rights and contentions of the parties are left open.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

SANJEEV NARULA, J

AUGUST 21, 2020
sb