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

+ **W.P. (C) 4270/2020**

CAMIONS LOGISTICS SOLUTIONS PRIVATE LIMITED

..... Petitioner

Through: Mr. Rohit Tiwari with Mr. Saurabh Dev
Karan Singh, Advocates.

versus

JOINT COMMISSIONER OF INCOME TAX OSD

..... Respondent

Through: Ms. Lakshmi Gurung, and Mr. Talha
Abdul Rahman, Advocates.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

% **17.07.2020**

CM APPLs. 15374-15376/2020

Allowed, subject to just exceptions.

W.P.(C) 4270/2020 & CM APPL. 15373/2020

The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.

Present writ petition has been filed challenging the Certificate dated 30th June, 2020 issued by respondent No.1 under Section 197(1) of the Income Tax Act refusing to grant a certificate of deduction of tax at source at NIL rate, on payments to the petitioner company by its customers. Petitioner also prays for a direction to the respondent No.1 to reconsider the petitioner's application and grant Certificate under Section 197 of the Income Tax Act, 1961 for deduction of tax at source at NIL rate.

Learned counsel for petitioner contends that the impugned order is contrary to the principle of rule of consistency as the 0.9% rate specified in the impugned order is higher than the 0.7% rate of tax deduction at source determined in the immediately preceding year by the respondent. He submits that the impugned order is a non-speaking and non-reasoned order.

Issue notice.

Ms. Lakshmi Gurung, learned counsel accepts notice on behalf of the respondent. She states that the respondent while issuing the impugned certificate has placed detailed reasons on record.

Since detailed reasons are stated to be available on record, the present writ petition and the pending application are disposed of with a direction to the respondent to furnish a copy of the reasons to the petitioner within a week.

In the event the petitioner is aggrieved by the said reasoned order, it shall be open to the petitioner to file appropriate proceedings in accordance with law. It is clarified that 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

JULY 17, 2020

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