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

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Date of Decision: 08.08.2023

+ **W.P.(C) 10472/2023**

DISH TV INDIA LIMITED THROUGH ITS AUTHORIZED
PRESENTATIVE

..... Petitioner

Through: Mr Vivek Sarin with Mr Dibya
Prashant Singh, Ms Divyanshi Singh,
Mr Dhruv Dev Gupta and Mr Satish
C. Kaushik, Advocates.

versus

DIRECTORATE GENERAL OF INCOME TAX AND ORS.

..... Respondents

Through: Mr Vipul Agrawal, Sr. Standing
counsel for respondent no.1/revenue.
Mr Chetan Sharma, ASG with Mr
Apoorv Kurup, CGSC, Mr Amit
Gupta, Mr Saurabh Tripathi, Mr
Vikramaditya Singh, Mr Ghanshyam
Jha, Mr Gauri Goburdhun and Mr
Akhil Asija, Advocates for
respondent nos.2 and 3.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MR JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J.: (ORAL)

CM APPL.40592/2023

1. Allowed, subject to just exceptions.

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W.P.(C) 10472/2023 and CM APPL. 40591/2023 [Application filed on behalf of the petitioner seeking interim relief]

2. Issue notice.

2.1 Mr Vipul Agrawal, learned senior standing counsel, accepts notice on behalf of respondent no.1, while Mr Apoorv Kurup, learned central government standing counsel, accepts notice on behalf of the respondent nos.2 and 3.

2.2 With the consent of learned counsel for the parties, the writ is taken up for hearing and disposal, at this stage itself.

3. Mr Vivek Sarin, learned counsel, who appears on behalf of the petitioner, says that for the moment, no notice needs to be issued to respondent no.4, in view of the directions that we propose to pass.

4. The limited submission of the petitioner is that the instant writ petition be treated as a representation to be placed before the respondent nos.2 and 3, for taking a decision in the matter, *albeit*, after hearing the authorized representative of the petitioner.

5. We have requested Mr Chetan Sharma, learned Additional Solicitor General, to appear on behalf of respondent nos.2 and 3, along with Mr Kurup, having regard to the submission made by Mr Sarin.

6. Mr Sharma says that if a direction is issued by this court, respondent nos.2 and 3 will deliberate on the contents of the writ petition, and take a decision by treating the same as a representation.

6.1 It is ordered accordingly.

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7. The respondent nos.2 and 3 will treat the writ petition as a representation made to them, and render a decision *qua* the same, as per law.
- 7.1 Before respondent nos.2 and 3 render a decision, they will hear the authorized representative of the petitioner.
- 7.2 Respondent nos.2 and 3 will pass a reasoned order.
8. Needless to add, that this exercise will be carried out by respondent nos.2 and 3 as expeditiously as possible, though not later than ten (10) weeks from today.
9. Furthermore, while dealing with the representation of the petitioner, the respondent nos.2 and 3 will bear in mind the decision rendered by the coordinate bench of this court, in ***Director of Income Tax v. New Skies Satellite BV***, 2016 SCC OnLine Del 796.
10. We have not, as is obvious, expressed any opinion on the merits of the matter.
11. The writ petition is disposed of, in the aforesaid terms.
11. Consequently, pending interlocutory application shall stand closed.
12. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

AUGUST 8, 2023 / tr