$~49

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

\+ W.P.(C) 1640/2024 & CM APPL. 6776/2024

DUCATI INDIA PRIVATE LIMITED, ... Petitioner

Through: Appearance not given

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-7 (1), DELHI & ANR. ..... Respondents

Through: Mr. Sanjay Kumar, Ms. Esha, Ms. Hemlata, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

% **05.02.2024**

1. This writ petition has been preferred seeking the following reliefs:-

> "(a) a writ, order or direction in the nature of certiorari quashing the Impugned Notice dated 04.01.2024 issued by the Respondent No. l under Section 221 of the Act for AY 2018-19;
>
> (b) a writ, order or direction in the nature of mandamus directing the Respondents to grant stay of outstanding demands for AY 2018-19 and not to pursue measures for recovering these demands during the pendency of appeals before the CIT(Appeals) and to expedite disposal of such appeals.
>
> (c) ad-interim relief in terms of the accompanying application;
>
> (d) pass any other order(s) as this Hon'ble Court may deem to be fit and more appropriate in order to grant interim relief to the Petitioner."

2. Undisputedly, while seeking protection against the demands which exist, the petitioner had approached the competent authority for the purposes of grant of stay. The competent authority by an order of 25 November 2021 had passed an order requiring the petitioner to

deposit 20% of the total demand i.e., Rs. 1,25,55,310/- out of Rs. 6,27,76,550/- for Assessment Year ["**AY**"] 2018-2019. Admittedly, there has been a failure to comply with the said order and Notice dated 04 January 2024 under Section 221(1) of the Income Tax Act, 1961 ["**Act**"] came to be passed.

3. We note that the aforesaid order as well as subsequent orders issued by the respondents has been assailed by the petitioner before the Appellate Authority. The stay applications moved in those appeals are also pending.

4. We consequently find no ground to entertain the instant writ petition which shall stand dismissed with liberty reserved to the petitioner to pursue the stay applications that are pending presently before the Appellate Authority.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

FEBRUARY 5, 2024/*neha*