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

\+ W.P.(C) 3346/2019

RAJEEV KUMAR JAIN ..... Petitioner

Through: Mr. S. Krishnan and Mr. Sachin Jain, Advs.

versus

ASSTT. COMMISSIONER OF INCOME TAX CENTRAL CIRCLE -20 ..... Respondent

Through: Mr. Shlok Chandra, SSC along with Ms. Priya Sarkar, Ms. Madhavi Shukla, JSCs and Mr. Ujjawal Jain, Advs.

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

O R D E R

% **20.03.2024**

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

> "A. Issue a writ of mandamus to the Respondent, directing absolute & unconditional stay of demand as raised vide the impugned demand notice dated 25.12.2018, until disposal of first appeal before CIT(A)-27, or for such period as the Hon'ble Court is pleased to direct;
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> B. Pass any other order as deemed fit & proper, in the interests of justice."

2. As is manifest from the above, the petitioner has neither assailed nor questioned any order in terms of which its application for grant of interim protection pending disposal of its first appeal by the Commissioner of Income Tax (Appeals) ["**CIT(A)**"] may have been rejected by the respondent.

3. We are today informed by Mr. Chandra, learned counsel

appearing for the respondent that the appeal itself has been disposed of by the CIT(A). The reliefs as framed have thus clearly been rendered infructuous. However, the record would reflect that by an order of 29 July 2019, the Court had restrained the respondent from taking any further coercive steps. It is this interim order which has continued to operate on the writ petition till date. In view of the aforesaid, we find no justification to continue the instant writ petition on our board.

4. The same shall consequently stand dismissed with liberty reserved to the writ petitioner to pursue the remedy as provided for under Section 220(6) of the Income Tax Act, 1961 [‘**Act**’] or by moving an application for stay in any further appeal that may have been preferred. If in case any application is made in this regard within a period of two weeks from today, the same may be examined by the competent authority and disposed of in accordance with law within a period of three weeks therefrom. The interim protection which has operated on the writ petition shall continue for a further period of five weeks from today.

5. We further provide and observe that any application that may be made by the petitioner referable to Section 220(6) of the Act or any application for stay that may be chosen to be preferred in any further appeal shall be examined and disposed of independently and without being influenced by the interim protection which was granted by this Court.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 20, 2024/RW