



\$~229

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

+ **W.P.(C) 16174/2024**

**LEGAL INITIATIVE FOR FOREST AND ENVIRONMENT
(LIFE TRUST) THROUGH TRUSTEE AND AUTHORIZED
REPRESENTATIVE MR RAHUL CHOUDHARY.....Petitioner**

Through: Mr. Sachit Jolly, Sr. Advocate with
Mr. Aditya Rathore, Mr. Abhydaya
Shankar Bajpai, Mr. Abhishek Jebaraj
and Ms. A. Reyna Shruti, Advocates

versus

PCIT (CENTRAL-2), DELHI & ANRRespondent

Through: Mr. Zoheb Hossain, Spl Counsel, Mr.
Indruj Rai, SSC, Mr. Vipul Agarwal
and Mr. Sanjeev Menon, JSCs

**CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA**

**ORDER
10.12.2024**

%

1. Learned senior counsel appearing for the petitioner submits that the present petition may be disposed of as the Income Tax Appellate Tribunal has taken up the matter for hearing which is now listed on 16.12.2024.
2. He however submits that a direction be issued to the Tribunal to decide the appeal uninfluenced by the observations in the impugned order rejecting the petitioner's application for stay of the order impugned before the learned Tribunal.
3. It is trite law that observations made in an order rejecting any interim



prayers are only an expression of a *prima facie* opinion and are not dispositive of the controversy in the main matter.

4. Clearly, all observations made by the learned Tribunal in the order dated 09.08.2024, which is impugned in the present petition, must necessarily be construed as *prima facie* findings and not conclusive of the questions involved.

5. The petition is disposed of with the aforesaid observations.

ACTING CHIEF JUSTICE

TUSHAR RAO GEDELA, J

DECEMBER 10, 2024

ॐ

[Click here to check corrigendum, if any](#)