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

\+ W.P.(C) 2401/2025, CM APPL. 11315/2025, CM APPL. 11316/2025, CM APPL. 11317/2025, CM APPL. 11318/2025, CM APPL. 20410/2025

M S SUPRATIK HOSPITALI PVT LTD FORMERLY M S SUPRATIK STOCK SECURITIES PVT LTD .....Petitioner

Through: Mr. S.K. Srivastava, Ms. Surbhi Srivastava, Ms. Garima Singh and Mr. Prince Kumar, Advocates

versus

CENTRAL BOARD OF DIRECT TAXES ORS .....Respondents

Through: Mr. Sunil Agarwal, SSC, Mr. Shivansh B. Pandya, JSC, Mr. Viplav Acharya, JSC, Ms. Priya Sarkar, JSC, Mr Utkarsh Tiwari Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **05.08.2025**

1. This petition has been filed with the following prayers:

> *"I. To give appeal effect to the Orders dated 31.08.2017 (Annexure P-1) passed by Ld. ITAT, G Bench, Delhi Benches in ITA No.3031/Del/2010, & ITA No.2720/Del/2013 for A.Y. 2006-07 in the case of Petitioner of M/s Supratik Stock & Securities (P) Ltd. now renamed as M/s Supratik Hospitality Pvt. Ltd., & to delete the demand of ₹43,82,110/- of tax for A.Y.2006-07 & demand of ₹43,82,110/- of penalty u/s 271(1)(c) of the Income Tax Act, 1961 for A.Y.2006-07.*
> *II. To set aside & quash the Orders dated 16.04.2014 for A.Y. 2012-13, dated 26.03.2015 for A.Y. 2013-14, dated 14.03.2016 of A.Y.*

2014-15, dated 29.03.2016 of A.Y. 2015-16, dated 04.04.2017 of A.Y. 2016-17, dated 01.08.2018 of A.Y. 2017-18, dated 07.08.2019 of A.Y. 2018-19, dated 13.05.2021 of A.Y. 2020-21, dated 04.11. 2022 of A.Y. 2022-23, dated 18.12.2023 of A.Y. 2023-24 & dated 24.10.2024 of A.Y. 2024-25 of Ld. A.O.

passed by the Ld. Assessing Officer to adjust the Refund assessed & due to Petitioner against the deleted demand of tax, & penalty (Annexure P-2 to P-12).

III. To stop recovering demand of ₹43,82,110/- of tax, & ₹43,82,110/- of penalty u/s 271(1)(c) for A.Y.2006-07 deleted by the Ld. ITAT.

IV. To refund the amount appropriated by the Respondents by way of adjusting Refunds assessed & due to the Petitioner in subsequent years being A.Y. 2012-13, A.Y. 2013-14, A.Y. 2014-15, A.Y. 2015-16, A.Y. 2016-17, A.Y. 2017-18, A.Y. 2018-19, A.Y. 2020-21, A.Y. 2022-23, A.Y. 2023-24 & A.Y. 2024-25 to Petitioner to the extent of ₹32,89,930/- & interest ₹8,90,657/-aggregating to ₹41,83,587 /-…"

2. Though, Mr. Sunil Agarwal has taken plea of maintainability of this petition before this Court, by drawing our attention to the order passed by this Court on 25.02.2025, he also states that he has written instructions from the Assessing Officer based in Kolkata dated 03.03.2025 received by him through E-Mail wherein Para 2.7 reads as under:

"In view of the several variances as apparent from submissions of the assessee company in writ petition with the information as available in ITD system, detailed factual verification is needed to resolve the issues raised in the writ petition. Further the relevant case records are not available in this office as the jurisdiction over the assessee company has been traversed through several Assessing Officers of different Wards & Circles of Delhi & Kolkata during the period from 2009 to 2020. This office has received the email dated 23.12.2024 from the assessee company regarding this matter. Subsequently, this office has put stay on any further recovery of demand of ITBA system on 17.02.2025."

3. He states that in view of the stand taken by the Assessing Officer in the said communication, twelve weeks be granted to enable the assessing officer pass appropriate orders leading to refund with appropriate interest in accordance with law.

4. On this submission of Mr. Sunil Agarwal, Mr. S.K. Srivastava submits that the petition be disposed of by taking his submission on record.

5. It is ordered accordingly.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 05, 2025

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