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

\+ W.P.(C) 4483/2025

DIRECT NEWS PVT. LTD. THROUGH ITS AUTHORIZED REPRESENTATIVE .....Petitioner

Through: Mr Pradeep Singh Rawat and Mr Pankaj Pandey, Advocates.

versus

NATIONAL FACELESS APPEAL CENTRE, DELHI THROUGH ITS INCOME TAX OFFICER ANR ORS. .....Respondents

Through: Mr Vipul Agrawal, senior standing counsel with Ms Sakshi Saraswat and Mr Akshat Singh, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% 29.04.2025

CM APPL. 20741/2025

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

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3. The petitioner has filed the present petition, *inter alia*, praying as under:

> "(a) issue a writ in the nature of mandamus or any other appropriate writ or order(s) or direction (s) to direct the national Faceless Appeal Centre (NFAC) to grant Out of Turn/Priority Hearing in the appeal filed by the Petitioner vide acknowledgment no.268878630210623 dated 21.06.2023.
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> (b) issue a writ in the nature of mandamus any other appropriate writ or order(s) or direction (s) to direct the National Faceless Appeal Centre (NFAC) to expedicously decide the appeal of the petitioner;

> (c) issue a writ in the nature of mandamus any other appropriate writ or order(s) or direction (s) to direct the National Faceless Appeal Centre (NFAC) or the appropriate CIT(Appeals) to grant stay from recovery against the demand of Rs.1,06,42,58,448/- confirmed by the assessment order dated 24.05.2023."

4. The petitioner, essentially, seeks that its appeal, which is pending before the National Faceless Appeal Centre, be heard out of turn.

5. Plainly, we find no ground to direct that the petitioner's appeal be accorded a higher priority than appeals filed by the similarly placed appellants.

6. The learned counsel appearing for the petitioner referred to the Guidelines dated 07.03.2024 issued by the Central Board of Direct Taxes and on the strength of the said Guidelines, submitted that the petitioner is required to be accorded a higher priority. The contents of the said Circular are set out below:

> "In supersession of the above-referred letter dated 29.12.2021 and to set a framework for priority/out of turn disposal of pending appeals at the level of CsIT(A/AU) and Addl./Jt.CIT(Appeals), it is decided that requests for such disposal of appeals, covering genuine and exceptional circumstances, raised at the instance of the appellant or referred to by the Assessing Officer/Range Head, may be considered by the Pr.CCsIT/CCsIT/DGsIT on the basis of recommendations of jurisdictional Pr.CIT/Pr.CIT(Central)/CIT(IT), in the following situations –
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> i. Cases having demand above Rs.1Cr, or
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> ii. Cases where a VIP/PMO reference is received for expeditious disposal, or
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> iii. Cases where directions to this effect have been issued by the Courts, or
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> iv. Cases where request is made by senior citizens and/or super senior citizens, or

v. Any other case of genuine hardship.

2. In respect of appeals within the jurisdiction of faceless (CsIT(AU), such requests shall be referred to Pr.CCIT(NFAC) for onward communication to respective CsIT(AU).

3. This issues with the approval of Chairman, CBDT."

7. According to the petitioner, its case is covered under Clause (i) of the first paragraph of the aforesaid Circular inasmuch as the demand raised is above ₹1 crore.

8. In view of the aforesaid Guidelines, the petitioner's case is required to be treated in the same manner as other appeals where the demand is above ₹1 crore.

9. We, accordingly, consider it apposite to dispose of the present petition by directing respondent no.1 (National Faceless Appeal Centre) to treat the petitioner's case in accordance with the Guidelines as set out above.

10. The petition is disposed of in the aforesaid terms.

11. The petitioner has also made an application for stay of the demand before respondent nos.2 and 3. The concerned Jurisdictional Principal Commissioner of Income Tax is also directed to consider the petitioner's application for stay of the demand in accordance with law.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 29, 2025
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Click here to check corrigendum, if any