$~60

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

\+ W.P.(C) 7905/2025

M/S. NINEX DEVELOPERS LIMITED .....Petitioner

Through: Mr Manish Paliwal and Ms Megha Yadav, Advocates.

versus

INCOME TAX OFFICER ITO WARD-76(1) NEW DELHI .....Respondent

Through: Mr Debesh Panda, SSC with Mr Kanishk Aggarwal, Advocate.

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

O R D E R

% 29.05.2025

CM APPL. 34860/2025

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

2. The application stands disposed of.

W.P.(C) 7905/2025 and CM APPL. 34861/2025

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

> "a) Issue a writ of Certiorari or any other appropriate writ, order or direction to quash and set aside the impugned order dated 21.12.2023 passed by the Respondent under Section 201(1) read with Section 201(1A) of the Income Tax Act, 1961, for the Assessment Year 2017–18 (Financial Year 2016–17), on the ground that the same is arbitrary, without jurisdiction, and contrary to law;
>
> b) Declare that payments made by the Petitioner towards External Development Charges (EDC) to the Directorate of Town and Country Planning (DTCP)/Haryana Shahari Vikas Pradhikaran (HSVP)

are statutory in nature and not subject to Tax Deducted at Source (TDS) under Section 194C or any other provision of the Income Tax Act, 1961;

c) Quash all consequential actions or proceedings arising out of or pursuant to the impugned order dated 21.12.2023, including any proposed or ongoing proceedings under Section 271C of the Income Tax Act, 1961;

d) Declare that no coercive steps shall be taken by the Respondents for recovery of the alleged demand determined under the impugned order, including any action for levy of penalty or prosecution, in light of the bona fide conduct of the Petitioner and conflicting positions taken by different arms of the Government;"

4. The question involved in the present case is whether the petitioner was liable to deduct tax at source under Section 194C of the Act in respect of the external development charges paid to Haryana Shahari Vikas Pradhikaran. The learned counsel for the petitioner states that the said issue is covered against the petitioner by the decision of this Court in ***Puri Constructions Private Limited v. Additional Commissioner of Income Tax: Neutral Citation: 2024:DHC:1040-DB***. She prays that the present petition be also dismissed following the aforesaid decision.

5. The petition is, accordingly, dismissed. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 29, 2025
RK

Click here to check corrigendum, if any