$~22

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

\+ ITA 186/2025

MAPSKO BUILDERS PVT LTD .....Appellant

Through: Mr Ved Jain with Mr Nischay Kantoor, Advocates.

versus

JOINT COMMISSIONER OF INCOME TAX OSD CIRCLE 75 1 TDS, NEW DELHI .....Respondent

Through: Mr Siddhartha Sinha, SSC.

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

O R D E R

% **30.05.2025**

CM APPL. 35938/2025

1. Exemption allowed, subject to all just exceptions.

2. The application is disposed of.

ITA 186/2025

3. The appellant [**Assessee**] has filed the present appeal under Section 260A of the Income Tax Act, 1961 [**the Act**] impugning an order dated 30.01.2025 passed by the learned Income Tax Appellate Tribunal [**ITAT**] in ITA No.3340/Del/2024 in respect of Assessment Year [**AY**] 2014-15. The Assessee had preferred the aforementioned appeal against an order dated 17.05.2024 passed under Section 201(1)/201(1A) of the Act by the Commissioner of Income Tax (Appeals)-3, Gurgaon [**CIT(A)**]. The appellant was faulted for not deducting TDS from External Development

Charges [**EDC**], Haryana Urban Development Authority [**HUDA**].

4. According to the Assessee, no TDS was required to be paid on payments of EDC. The ITAT had found that the said issue was concluded against the Assessee by the decision of this court in ***Puri Construction (P.) Ltd. v. Additional CIT: (2024) 159 taxmann.com 444 Delhi***.

5. The Assessee has projected the several questions of law. However, no question of law arises for consideration of this court as the same are covered by the decision of this court in ***Puri Construction*** (supra).

6. The appeal is accordingly dismissed.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 30, 2025/tr

Click here to check corrigendum, if any