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

\+ ITA 416/2026 CM APPL. 34044/2026 CM APPL. 34045/2026

TREHAN PROMOTERS AND BUILDERS PVT LTD. .....Appellant

Through: Mr. Sumit Lalchandani, Adv.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX -1 NEW DELHI & ANR. .....Respondents

Through: Mr. Siddhartha Sinha, SSC and Ms. Easha Gurung, JSC

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

<u>O R D E R</u>

% **19.05.2026**

1. By way of the present appeal, the appellant has challenged the order dated 29.10.2025 of the Income Tax Appellate Tribunal, 'G' Bench, New Delhi (*hereinafter referred to as 'the Tribunal'*), whereby ITA No. 2058/Del/2025 pertaining to Assessment Year (AY) 2015-16 has been dismissed.

2. The issue involved in the present case is regarding TDS on External Development Charges.

3. Mr. Siddhartha Sinha, learned Senior Standing Counsel for the Department, at the outset, submitted that the issue has been set at rest by this Court in the case of **Puri Construction Private Limited v. Additional Commissioner Of Income Tax & Ors** reported in **(2024) 462 ITR 326**

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(Delhi).

4. Learned counsel for the appellant, at this juncture, pointed out that against the above referred judgment, affected assessee has preferred a Special Leave Petition being SLP (C) No. 11614/2024 titled as **M/s Florentine Estates Of India Ltd. v. Union Of India,** in which Hon'ble the Supreme Court has granted interim relief vide order dated 20.08.2024 to the effect that no coercive measure shall be adopted against the assessees. He prayed that till the matter is decided by Hon'ble the Supreme Court, the matters be kept pending and interim relief as has been given by the Supreme Court be granted.

5. Heard learned counsel for the parties.

6. There cannot be any quarrel over the issue that so far as this Court is concerned, the matter stands concluded. Hence, we can neither admit the appeal nor can we keep the present appeal pending till indefinite period, as the final decision by Hon'ble the Supreme Court may take some time.

7. We, therefore, dispose of the appeal by observing that fate of the judgment passed by Hon'ble the Supreme Court in the case **M/s Florentine Estates Of India Ltd. (**supra) shall bind both the parties.

8. Until the matters are decided by Hon'ble the Supreme Court, recovery of the disputed demand against the appellant shall remain stayed. In case the SLP/appeal is finally decided by the Supreme Court in favour of the assessee(s), they shall be free to move appropriate application before the Assessing Officer to formally drop the demand.

9. In case the matter is decided by Hon'ble the Supreme Court against the assessee, the Department shall be free to enforce the demand in accordance with law.

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10. Appeal stands disposed of alongwith all pending applications.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 19, 2026/*ss*

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