$~134 to 143 & 146, 147

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

\+ ITA 6/2026 CM APPL. 2248/2026

FLORENTINE ESTATES OF INDIA LTD.

.....Appellant

Through: Mr. Yuvraj Singh and Mr. Pankaj Saraogi, Advocates.

versus

INCOME TAX OFFICER

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC.
Mr. Vipul Agrawal, SSC with Ms. Sakashi Shairwal, JSC.

135

\+ ITA 20/2026 CM APPL. 2558/2026

M/S IREO GRACE REALTECH PRIVATE LIMITED

.....Appellant

Through: Mr. Ruchesh Sinha, Advocate.

versus

DCIT, CIRCLE-74(1), NEW DELHI & ANR.

.....Respondent

Through: Appearance not given.

136

\+ ITA 21/2026 CM APPL. 2656/2026

M/S IREO GRACE REALTECH PRIVATE LIMITED

.....Appellant

Through: Mr. Ruchesh Sinha, Advocate.

versus

DCIT, CIRCLE-74(1), NEW DELHI & ANR.

.....Respondent

Through: Appearance not given.

137

\+ ITA 73/2026 CM APPL. 6516/2026

IREO RESIDENCIES COMPANY PRIVATE LIMITED

.....Appellant

Through: Mr. Ruchesh Sinha and Mr. Gaurav Goel, Advocates.

versus

DCIT CIRCLE 74 (1) NEW DELHI & ANR.

.....Respondent

Through: Mr. Puneet Rai, SSC.

138

\+ ITA 74/2026 CM APPL. 6518/2026

IREO PRIVATE LIMITED

.....Appellant

Through: Mr. Ruchesh Sinha and Mr. Gaurav Goel, Advocates.

versus

DCIT CIRCLE 74 (1) NEW DELHI & ANR.

.....Respondent

Through: Mr. Puneet Rai, SSC.

139

\+ ITA 75/2026 CM APPL. 6520/2026

IREO HOSPITALITY COMPANY PRIVATE LIMITED

.....Appellant

Through: Mr. Ruchesh Sinha and Mr. Gaurav Goel, Advocates.

versus

DCIT CIRCLE 74 (1) NEW DELHI & ANR.

.....Respondent

Through: Mr. Puneet Rai, SSC.

140

\+ ITA 76/2026 CM APPL. 6522/2026

IREO PRIVATE LIMITED

.....Appellant

Through: Mr. Ruchesh Sinha and Mr. Gaurav Goel, Advocates.

versus

DCIT CIRCLE 74 (1) NEW DELHI & ANR.

.....Respondent

Through: Mr. Puneet Rai, SSC.

141

\+ ITA 77/2026 CM APPL. 6524/2026

M/S IREO PRIVATE LIMITED

.....Appellant

Through: Mr. Ruchesh Sinha and Mr. Gaurav Goel, Advocates.

versus

DCIT, CIRCLE-74 (1), NEW DELHI & ANR.

.....Respondent

Through: Mr. Puneet Rai, SSC.

142

\+ ITA 78/2026 CM APPL. 6526/2026

IREO WATERFRONT PRIVATE LIMITED

.....Appellant

Through: Mr. Ruchesh Sinha and Mr. Gaurav Goel, Advocates.

versus

DCIT CIRCLE 74 (1)NEW DELHI & ANR.

.....Respondent

Through: Mr. Puneet Rai, SSC.

143

\+ ITA 79/2026 CM APPL. 6528/2026

IREO WATERFRONT PRIVATE LIMITED

.....Appellant

Through: Mr. Ruchesh Sinha and Mr. Gaurav Goel, Advocates.

versus

DCIT, CIRCLE-74(1) NEW DELHI & ANR.

.....Respondent

Through: Mr. Puneet Rai, SSC.

146

\+ ITA 299/2026 CM APPL. 23327/2026 CM APPL. 23329/2026

GOOD EARTH SIXTY NINE PROJECTS LLP

.....Appellant

Through: Mr. Amit Kaushik and Mr. Himanshu Sharma, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 77(1), NEW DELHI

.....Respondent

Through: Mr. Anurag Ojha, SSC, Ms. Hemlata Rawat and Mr. V. K. Saksena JSCs.

147

\+ ITA 328/2026 CM APPL. 27210/2026

M/S GLS INFRATECH PRIVATE LIMITED

.....Appellant

Through: Mr. Ruchesh Sinha & Mr. Gaurav Goel, Advs.

versus

ITO (TDS), WARD-74(3) NEW DELHI & ANR.

.....Respondent

Through: Mr. Sunil Agrawal, Sr SC with Ms Monica Benjamin, Mr. Gibran Naushad, JSCs, Mr. Rohit Chakraborty and Mr. Vivan Garg, Advs.

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

ORDER

% **18.05.2026**

1. The present batch of appeals involves a common question relating to TDS on External Development Charges.

2. 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 (Delhi)**.

3. 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.

4. Heard learned counsel for the parties.

5. There cannot be any quarrel over the issue that so far as this Court is concerned, the matter stands concluded. Moreover, since the matter is pending before Hon'ble the Supreme Court, we cannot keep the present appeals pending for indefinite period, as the final decision by Hon'ble the Supreme Court may take some time.

6. We, therefore, dispose of all these appeals 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.

7. 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.

8. 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.

9. Appeals stand disposed of alongwith all pending applications.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 18, 2026/*dd*