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

+ **W.P.(C) 14955/2021**

BITS N BYTES SOFT PRIVATE LIMITED Petitioner
Through: Mr. V. Lakshmi Kumaran, Advocate
with Mr. S. Vasudevan, Advocate.

versus

**PR COMMISSIONER OF
INCOME-TAX 1 & ORS.** Respondents
Through: Mr. Zoheb Hossain, Advocate.

% Date of Decision: 24th December, 2021

**CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA**

J U D G M E N T

MANMOHAN, J (Oral):

CM Appl. 47228/2021 (for exemption)

Allowed, subject to all just exceptions.

Accordingly, present application stands disposed of.

W.P.(C) 14955/2021 & CM Appl. 47227/2021

1. Present writ petition has been filed challenging the order dated 15th November, 2021 passed by respondent No.1 under Section 220(6) of the Income Tax Act, 1961 (hereinafter referred to as 'Act') for Assessment Year 2017-18. Petitioner also seeks directions to the respondents not to treat the petitioner as an assessee in default and to waive the condition of pre-deposit

of 15% of the disputed demand as has been imposed under the impugned order dated 15th November, 2021.

2. Keeping in view the fact that by virtue of the impugned orders an interim arrangement has been put in place by the Commissioner of Income Tax (Appeals), this Court finds no reason to interfere with the discretion exercised by the Commissioner of Income Tax (Appeals).

3. However, in view of the peculiar facts of the present case, this Court directs the Commissioner of Income Tax (Appeals) to decide the appeal filed by the petitioner within three months of receipt of this order. It is clarified that this Court has not commented on the merits of the controversy. The rights and contentions of all the parties are left open.

4. With the aforesaid direction, present writ petition and application stand disposed of. However, list the matter for compliance on 09th May, 2022.

MANMOHAN, J

NAVIN CHAWLA, J

DECEMBER 24, 2021

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