



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

+ **W.P.(C) 442/2007 & CM No.813/2007**

MARUTI UDYOG LTD. Petitioner
Through: **Mr. S. Ganesh, Sr. Advocate, with**
Mr. S. Sikumaran, Advocate.
versus

COMMISSIONER OF INCOME TAX DEL Respondent
Through: **Mr. R.D. Jolly, Sr. Standing Counsel.**

CORAM:
HON'BLE MR. JUSTICE VIKRAMAJIT SEN
HON'BLE MR. JUSTICE J.P. SINGH

ORDER
29.03.2007

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In view of the orders passed today in W.P. (C) No.2366/2007, the Writ Petition is dismissed as withdrawn.

The case need not be listed on 23rd April, 2007, the date earlier fixed.

VIKRAMAJIT SEN, J

SHIV NARAYAN DHINGRA, J

MARCH 29, 2007
srb



14.

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**+ **W.P.(C) 2366/2007 & CM No. 4411/2007**

MARUTI UDYOG LIMITED & ANR Petitioners
Through: **Mr. S. Ganesh, Sr. Advocate,**
with Mr. S. Sukumaran & Mr.
A. Deb Kumar, Advocates.

versus

DY. COMMISSIONER OF INCOME Respondent
Through: **Mr. R.D. Jolly, Sr. Standing**
Counsel.

CORAM:

HON'BLE MR. JUSTICE VIKRAMAJIT SEN
HON'BLE MR. JUSTICE SHIV NARAYAN DHINGRA

ORDER
29.03.2007

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Having heard learned counsel for the parties, we direct that the stay applications in respect of assessment year 1996-97 in which a penalty of Rs. 10.64 crores has been imposed and assessment year 1999-2000 in which a tax demand of Rs. 200.32 crores has been raised should be disposed of expeditiously by the CIT (A) and the ITAT respectively. In respect of the assessment year 1999-2000, we are informed that the application has been scheduled to be heard/disposed of on 30.3.2007. We expect that it shall be so done.

For the assessment year 2003-04 there is tax demand of Rs. 205.86 crores. The Petitioner had previously filed Writ Petition (C) No. 442/2007 which stands adjourned to 23.4.2007 on the W.P.(C) 2366/2007



request of learned counsel for the Respondent. The grievance that has been raised there is that CIT (A) was not correct in adopting the view that "this issue has already been decided by the administrative authority at equal rank, i.e. CIT-II, Delhi, w/s 264, against which the remedial measure is available to the appellant." Our attention has been drawn by Mr. Ganesh to various judgments of different High Courts which enjoin the disposal of the stay application regardless of the decision on the administrative side. Mr. Jolly contends that the Supreme Court has held to the contrary. Since the same issue has been raised before us in this Writ Petition, predicated on the coercive demands which have recently been initiated, Mr. Ganesh makes an oral prayer on instructions to withdraw W.P. (C) No.442/2007 with liberty to agitate the questions raised therein in the present Writ Petition pending before us. The file be summoned and it is ordered accordingly.

In respect of assessment year 2004-05 there is tax demand of Rs. 122.80 crores; admittedly the appeal has already been heard and final judgment is awaited. Mr. Jolly clarifies that with regard to this assessment year, the department has, on its own, stayed demand amounting to Rs. 68.8 crores. Therefore, the total

W.P.(C) 2366/2007



demand for the assessment year 2004-05 shall, in fact, be Rs.191.6 crores.

In these facts and circumstances, we direct the Petitioner to deposit a sum of Rs. 60 crores within seven days from today. These orders shall be without prejudice to the decision given in regard to stay applications pending for the assessment years 1996-97, 1999-2000 and the final judgment for the assessment year 2004-05. Subject to the deposit mentioned above being made within seven days from today, coercive steps shall not be initiated for effecting further recoveries.

Renotify on 19th April, 2007.

Dasti to both the parties.

A copy of this Order be placed in the file of W.P.(C) No.442/2007.

VIKRAMAJIT SEN, J

SHIV NARAYAN DHINGRA, J

MARCH 29, 2007.

srb

*Nothing filed
- Amount not deposited*



% 19.04.2007

Present: Mr.S.Ganesh, Sr.Advocate with Mr.S.Sukumar
for the Petitioner.
Ms.Sonia Mathur for counsel for the Respondent.

+ WP(C) No.2366/2007 & CM No.4411/2007

* Learned counsel for the Petitioner seeks leave to withdraw this writ
petition. The petition is dismissed as withdrawn. CM No.4411/2007 is
accordingly disposed of.


MADAN B. LOKUR, J

APRIL 19, 2007
bisht


V. B. GUPTA, J