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

+ W.P.(C) 7341/2012, C.M. APPL. 18839/2012, 18840/2012

M/S HALCROW CONSULTING INDIA PVT LTD

..... Petitioner

Through : Sh. Salil Kapoor, Sh. Vikas Jain and Sh.
Ankit Gupta, Advocates.

versus

INCOME TAX OFFICER (TDS) AND ANR Respondents

Through : Sh. Abhishek Maratha, Sr. Standing
Counsel with Ms. Anshul Sharma, Advocate.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE R.V.EASWAR

ORDER

% **29.11.2012**

In this writ petition, the petitioner challenges the notice issued by the Assessing Officer (AO) under Section 221(1) of the Income Tax Act. He also seeks protection against the coercive steps proposed to be taken by the AO for recovery of the tax which the assessee ought to have deducted under Section 194J of the Income Tax Act.

We have heard the learned counsel for the petitioner. The order under Section 221, if any, to be passed by the AO is an appealable order. In the meantime, the AO has rejected the stay application filed by the petitioner under Section 220(6) of the Act, allegedly without giving any reason. The petitioner can avail of the administrative remedies by filing appropriate application before the Commissioner of Income Tax (CIT) having jurisdiction over the case for protection against the refusal of the AO to stay the demand under Section 220(6) of the Act. Apart from this limited relief, the petitioner is not entitled to any other relief in this writ petition. We direct the petitioner to approach



the Commissioner of Income Tax (CIT) with an application for stay under Section 220(6) and if and when such an application is filed, the CIT will consider and pass appropriate orders within a week, from the date of filing the application.

The writ petition and pending applications are disposed of in the above terms. In the meantime, till the CIT disposes of the application, there shall be no coercive action to recover the amount provided he approaches the CIT within three days from today.

Order dasti.


S. RAVINDRA BHAT, J


R.V.EASWAR, J

NOVEMBER 29, 2012
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