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

+ **W.P.(C) 7408/2012, C.M. APPL. 18954/2012 & 18955/2012**
CONSULTING ENGINEERING SERVICES(INDIA) PVT LTD

..... Petitioner

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

versus

DEPUTY COMMISSIONER OF INCOME TAX AND OTHERS

..... Respondents

Through : Sh. N.P. Sahni, Sr. Standing Counsel
 with Sh. Saransh Jain and Ms. Asmita Kumar,
 Advocates.

+ **W.P.(C) 7409/2012, C.M. APPL. 18956/2012 & 18957/2012**
CONSULTING ENGINEERING SERVICES PVT LTD

..... Petitioner

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

versus

DEPUTY COMMISSIONER OF INCOME TAX AND ORS

..... Respondents

Through : Sh. N.P. Sahni, Sr. Standing Counsel
 with Sh. Saransh Jain and Ms. Asmita Kumar,
 Advocates.

CORAM:

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

ORDER
29.11.2012

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Issue notice. Sh. N.P. Sahni, Sr. Standing Counsel accepts notice on behalf of the respondents and states that the writ petition can be disposed of at this stage itself. The writ petitioner is seeking quashing of recovery proceeding initiated by the Assessing Officer (AO) pursuant to scrutiny assessments completed for the years 2008-09 and




2009-10; for the earlier assessment year, the order under Section 143(3) was framed on 25.06.2012; for the subsequent year, it was framed on 29.06.2012. Apparently, the petitioner complained of errors which led to demands which are sought to be impugned. The applications under Section 154 were preferred on 27.07.2012 (for assessment year 2008-09) and on 31.07.2012 (for assessment year 2009-10). It is submitted that in both these cases, notices have been issued and the rectification proceedings are in progress. In this background of facts, it is urged that the income tax authorities ought not to have proceeded in a precipitated manner and sought to recover demands made pursuant to assessment orders for the years in question.

Learned counsel for the respondents, Sh. N.P. Sahni argues that there is no infirmity with the move on the part of the authorities in seeking to recover what has been assessed to be due. It is further stated that since the rectification proceedings are pending, the Court may pass appropriate orders for expediting the same.

In view of the limited nature of relief sought, even though the writ petitioner seeks quashing of proceedings in entirety, this Court is of the opinion that the AO should, in the first instance, proceed to adjudicate the rectification applications which are pending before him, within two months from today, subject to the assessee cooperating with him in that regard. In any event, the outer limit of two months shall be adhered to and the order made on or before 31.01.2013. Till passing of the order disposing of the said applications under Section 154, the AO shall not take any coercive action towards recovery of tax demands, pursuant to the assessment orders in question, in respect of present assessee/petitioner.

The writ petitions and pending applications are disposed of in the above terms.
Order dasti.


S. RAVINDRA BHAT, J


R.V.EASWAR, J

NOVEMBER 29, 2012
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