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

+ ITA 840/2019

PR. COMMISSIONER OF INCOME TAX-09 Appellant

Through Mr. Zoheb Hossain with Mr. Vipul
Agarwal, Advocates for Revenue.

versus

THE FERTILIZER CORPORATION OF INDIA LTD.

..... Respondent

Through Mr. K. Sampath with Mr. S.
Krishnan, Advocates.

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Date of Decision: 28th October, 2021

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J: (Oral)

The hearing has been done by way of a video conferencing.

CM APPL. 38342/2021 (Exemption)

Exemption allowed, subject to all just exceptions.

Accordingly, present application stands disposed of.

CM APPL. 38341/2021 & ITA 840/2019

1. Present application has been filed seeking permission to withdraw the present appeal, leaving the questions of law open.
2. Learned counsel for the Applicant/Appellant states that in pursuance



to the Order dated 22nd December 2020 passed by this Court, the present case was placed before the Chairman, Central Board Direct Taxes ('CBDT'). He further states that the CBDT vide letter dated 29th July, 2021 has given the following instructions:

"...appeal pending before the Hon'ble Delhi High Court may be withdrawn but the Hon'ble Court may be requested to keep the question of law that arise open, to be decided in some other appropriate case."

3. In view of the above, the Appellant seeks permission of this court to withdraw the present appeal (ITA 840/2019) pertaining to Assessment Year 2013-14 and prays that the question of law be left open.
4. Accordingly, the application is allowed and the present appeal is dismissed as withdrawn leaving the questions of law being left open. The next date of hearing, if any, is cancelled.
5. Application stands disposed of.
6. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

NAVIN CHAWLA, J

**OCTOBER 28, 2021
AS**