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

+ **ITA 295/2023**

THE PR COMMISSIONER OF INCOME TAX – 15..... Appellant

Through: Mr Ruchir Bhatia, Sr Standing
Counsel with Mr Pratyaksh Gupta,
Advocate.

versus

JASJIT SINGH

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

22.05.2023

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[Physical Hearing/Hybrid Hearing (as per request)]

CM Appl.27009/2023

1. This is an application filed on behalf of the appellant seeking condonation of delay in re-filing the appeal.
2. According to the appellant/revenue, the period of delay involved is 300 days.
3. Issue notice to the non-applicant/respondent/assessee.
4. List the application on 15.09.2023.

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5. This appeal concerns Assessment Year (AY) 2009-10.
6. The appellant/revenue seeks to challenge the order of the Income Tax Appellate Tribunal [in short, "ITAT"] dated 03.03.2021.

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7. It appears, that the respondent/assessee had sold his shares in an entity going by the name S.R. Resorts Pvt. Ltd. to a group going by the name, Koutons Group.

7.1 Koutons Group had deducted tax at source, amounting to Rs.2,04,96,655/-

7.2 Besides this, the respondent/assessee had also deposited Rs.50 lakhs, as per the order passed by this Court on 01.12.2011.

8. Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the appellant/revenue, says that Koutons Group did not deposit the aforementioned amount, which they had deducted as tax at source. It is, therefore, the contention of Mr Bhatia, that the Tribunal could not have directed refund of the said amount, along with the amount directed to be deposited by this Court, with statutory interest.

9. It appears, that the Tribunal has treated Koutons Group as an agent of the appellant/revenue, and hence, issued the aforementioned direction.

10. Mr Bhatia will inform the Court, whether any prosecution was initiated against Koutons Group for deducting tax at source, and not depositing the same with the appellant/revenue.

11. Issue notice to the respondent/assessee *via* all permissible modes, including e-mail.

12. List the matter on 15.09.2023.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 22, 2023/pmc
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[Click here to check corrigendum, if any](#)

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