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

+ **W.P.(C) 13803/2018 & CM Appl. 53873/2018**

+ **W.P.(C) 13812/2018 & CM Appl. 53889/2018**

BPTP LIMITED

..... Petitioner

Through: Mr. Piyush Kaushik, Advocate.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX  
(CENTRAL)-III & ANR.

..... Respondents

PRINCIPAL COMMISSIONER OF INCOME TAX  
(CENTRAL)-III, NEW DELHI & ANR.

..... Respondents

Through: Mr. Ruchir Bhati, Sr. Standing  
Counsel. with Mr. Sanampreet Singh,  
Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE PRATEEK JALAN**

**ORDER**

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**20.12.2018**

Issue notice. Mr. Ruchir Bhatia, counsel on behalf of the respondents accepts notice.

The appellant's grievance is that the impugned re-assessment notice cites non-compliance of Section 194 (which deals with TDS on dividends) and goes on to discuss deduction in respect of external development charges. It is submitted that these charges are levied on account of statutory provision and the impugned notice, shows complete non-application of mind.

The Court is of the opinion that *prima facie* the assessee's arguments are sound and valid on the re-opening aspect.

In these circumstances, the respondents are directed not to pass any final order in the re-assessment proceedings during the pendency of the present case.

The copy of the order be given *Dasti*.

**S. RAVINDRA BHAT, J**

**PRATEEK JALAN, J**

**DECEMBER 20, 2018**

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