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

\+ **W.P.(C) 14627/2022**

INDUS TOWERS LTD. (EARLIER KNOWN AS BHARTI INFRATEL LTD.) ......Petitioner

Through: Mr Rohit Jain with Mr Aniket D. Agrawal and Mr Saksham Singhal, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR. ......Respondents

Through: Mr Shailendera Singh, Sr Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MS. JUSTICE TARA VITASTA GANJU

O R D E R

% **16.01.2023**

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

CM Appl.1930/2023 in W.P.(C) 14627/2022[***Application filed on behalf of the petitioner seeking directions***]

1. Mr Rohit Jain, who appears on behalf of the applicant/petitioner, says that although an application has been moved under Section 154 of the Income Tax Act, 1961 for carrying out rectification with regard to the demand carried out, it is still not dealt with.

1.1 For this purpose, our attention has been drawn to pages 19 to 22 of the above-captioned application. [See Annexure P-1].

2. A perusal of the Income Tax Computation Form shows, that the outstanding demand, as on 29.10.2022, against the petitioner is Rs.109,07,67,260/-.

2.1 It is Mr Jain's contention, that if the tax paid by the amalgamating company i.e., Indus Towers Ltd. is taken into account, then the demand would be further scaled down. According to Mr Jain, there is a credit of prepaid taxes amounting to Rs.85.32 crores available for adjustment.

3. Issue notice.

3.1 Mr Shailendera Singh accepts notice on behalf of the non-applicant/respondents/revenue.

4. List the application on 08.02.2023.

5. In the meanwhile, no coercive action will be taken against the applicant/petitioner.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JANUARY 16, 2023/pmc

Click here to check corrigendum, if any