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

+ **W.P.(C) 14901/2024 CM APPL. 62473/2024**

MICROSOFT INDIA (R AND D) PRIVATE LIMITEDPetitioner

Through: **Mr. Nageswar Rao, Adv.**

versus

**DEPUTY COMMISSIONER OF INCOME TAX
& ORS.**

.....Respondents

Through: **Mr. Siddhartha Sinha, SSC.**

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

% 23.10.2024

CM APPL. 62472/2024(Exemption)

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

W.P.(C) 14901/2024 & CM APPL. 62473/2024

3. Issue notice.
4. The learned counsel appearing for the respondents accepts notice and seeks time to file a counter affidavit.
5. Let the same be filed within a period of four weeks from date. Rejoinder, if any, be filed before the next date of hearing.
6. Considering that the petitioner's appeal before the Commissioner of Income Tax (Appeals) against the penalty order has not been disposed of within the time as stipulated by this Court, we consider it apposite to restrain the respondents from taking any steps for recovery of the penalty amount from the petitioner till the next date of hearing.



7. List on 10.02.2025.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 23, 2024

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Click here to check corrigendum, if any