

M/s Daxen Agritech India Pvt. Ltd. vs. Pr.Commissioner of Income Tax with other matters.

ITA No. 8 of 2025 to ITA Nos. 14 of 2025

20.11.2025 Present: Mr. Vishal Mohan, Sr. Advocate with Mr.Narender Singh Thakur and Mr. Parveen Sharma, Advocates, for the appellant in all appeals.

Mr. Neeraj Sharma and Mr. Ishan Kashyap, Advocates, for the respondent in all appeals.

ITA Nos. 8 to 14 of 2025

Notice.

Mr. Neeraj Sharma and Mr. Ishan Kashyap, Advocates, appear, waive and accept notices on behalf of respondent in all appeals and seek time to have complete instructions. Be obtained by next date of hearing.

It has been submitted by learned counsel for parties that appellant and respondent in these appeals are the same and issue involved in all these appeals is not only similar but identical in nature and therefore, all these appeals are to be adjudicated together.

Accordingly, all these appeals are consolidated. List for consideration on **5th January, 2026.**

OMP No.1436 of 2025 in ITA No.8 of 2025

OMP No.1437 of 2025 in ITA No.9 of 2025

OMP No.1438 of 2025 in ITA No.10 of 2025

OMP No.1439 of 2025 in ITA No.11 of 2025

OMP No.1440 of 2025 in ITA No.12 of 2025

OMP No.1441 of 2025 in ITA No.13 of 2025

OMP No.1442 of 2025 in ITA No.14 of 2025

In view of submissions made by learned counsel for parties in main appeal(s), all these applications have been taken up together.

Reply(ies), as prayed, be filed within three weeks. Rejoinder(s) thereto be filed within two weeks thereafter.

It has been submitted by learned counsel for appellant that out of total liability of Rs.15,05,79,082/-, outstanding liability, including the interest, as on date against the appellant is Rs.8,20,59,822/- and subject to final outcome of appeal, appellant is ready to deposit the reasonable amount during the month of December, 2025.

In view of above, recovery demand impugned in all these appeals shall be kept in abeyance till next date of hearing, subject to deposit Rs.2,50,00,000/- (Rupees two crore fifty lacs only) at this stage in lump sum in all these appeals on or before 31st December, 2025, which shall be subject to final outcome of appeals.

Needless to say that failure in deposit shall result into automatic vacation of interim protection granted to the appellant.

List along with main appeals.

(Vivek Singh Thakur)
Judge

November 20, 2025
(ms)

(Romesh Verma)
Judge