



For Petitioner(s)

Mr. K. Radhakrishnan, Sr. Adv.  
Mrs. Anita Sahani, Adv.  
Mr. Rajat Singh, Adv.  
Mrs. Anil Katiyar, Adv.

For Respondent(s)

Mr. Sachit Jolly, Adv.  
Mr. Rahul Satija, Adv.  
Ms. B. Vijayalakshmi Menon, AoR.

UPON hearing the counsel the Court made the following  
O R D E R

Delay condoned.

Learned counsel appearing for the respondent has brought to our notice some other special leave petitions raising identical issues which were dismissed by this Court. In view thereof, these special leave petitions are also dismissed.

We may only place on record that the High Court has protected the interests of the Revenue by observing that the payer will be regarded an assessee-in-default on failure to discharge the obligation to deduct tax under Section 201 of the Income Tax Act, 1961 and in that case the consequence will be that the interest can be recovered for the said defaulter.

(Ashok Raj Singh)  
Court Master

(Suman Jain)  
Court Master