

आयकर अपीलीय अधिकरण
दिल्ली पीठ "ए", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
एम. बालागणेश, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI M. BALAGANESH, ACCOUNTANT MEMBER

SA Nos. 311 to 313/Del/2024
(Arising out of ITA Nos. 3201 to 3203/Del/2022, A.Ys.2018-19 to 2020-21)

Aggarwal Vidya Parcharni Sabha,
Tigaon Road, Ballabgarh,
Faridabad, Haryana 121006
PAN: AGUPD-5708-Q

..... आवेदक/Applicant

बनाम Vs.

Deputy Commissioner of Income-Tax,
Central Circle-II, Faridabad, Haryana 121001

..... प्रतिवादी/Respondent

आवेदक/Applicant : Shri Vijay Singla, Chartered Accountant &
Ms. Airik Singla, Advocate

प्रतिवादीद्वारा/Respondent by : Shri Kanv Bali, Sr. DR

सुनवाई की तिथि/ Date of hearing : 23/08/2024

घोषणा की तिथि/ Date of pronouncement : 23/08/2024

आदेश/ORDER

PER VIKAS AWASTHY, JM:

These applications have been filed by the assessee seeking extension of stay of recovery of outstanding demand for the impugned assessment years.

2. Shri Vijay Singla, appearing on behalf of the assessee submitted that the recovery of outstanding demand was initially stayed by the Tribunal in S.A Nos. 22 to 24/Del2024 for AYs 2018-19 to 2020-21, respectively vide order dated 23.01.2024. The delay in

hearing of the appeals is not attributable to the assessee. The department is seeking repeated adjournments. The Id. AR prayed for extending the stay.

3. Shri Kanv Bali, representing the department fairly stated that the hearing in appeals is adjourned at the request of the Department.

4. We have heard the submissions made by rival sides. The recovery of outstanding demand was stayed by the Tribunal in SA Nos. 22 to 24/Del/2024 vide order dated 23.01.2024. The assessee has complied with the condition of stay i.e. payment of 30% of total tax due for each assessment year. The delay in disposal of the appeals is on account of repeated adjournments sought by the department. In the above facts, we are of considered view that the assessee deserves the benefit of extension of stay of recovery of outstanding demand in the impugned assessment years. The stay of recovery of outstanding demand in AYs 2018-19 to 2020-21 is further extended for a period of 180 days from the date of this order or till the disposal of appeals, whichever is earlier.

5. In the result, stay applications of the assessee are allowed.

Order pronounced in the open court on Friday the 23rd day of August, 2024.

Sd/-

(M.BALAGANESH)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली / Delhi, दिनांक/Dated 23/08/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI