

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'I': NEW DELHI**

**BEFORE,
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**S.A. No.582/Del/2025
Arising out of ITA No.5415/Del/2024
(ASSESSMENT YEAR 2021-22)**

The Chemours India Private Limited, 46, LGF, Jor Bagh, South East Delhi, Kasturba Nagar, Lodhi Road, H.O. Delhi – 110003 PAN-AAFCT 0421J	Vs.	DCIT, Circle 5(1)(1) Delhi
(Appellant)		(Respondent)

Assessee by	Sh. Himanshu S. Sinha, Adv. Sh. Prashant Meharchandani, Adv. Sh. Jainender Singh Kataria, Adv.
Department by	Ms. Harpreet Kaur Hansra, Sr. DR

Date of Hearing	13.02.2026
Date of Pronouncement	13.02.2026

ORDER

PER S.RIFAUR RAHMAN, AM:

This Stay Application has been filed by the assessee seeking for the extension of stay of demand of Rs.19,51,39,640/- for Assessment Year 2021-22.

2. At the timer of hearing, the Ld. AR of the assessee submitted and brought to our notice the Instruction No. 10/2007 dated 23.10.2007 issued by the CBDT, as per the clause (4) of the said instruction it was stated that on receipt of formal request for suspension of collection of outstanding tax in terms of MOU from a tax payer being a resident of USA or an Indian resident entity in a case where MAP has been invoked through US competent authority and the same was admitted by the Indian competent authority. The assessing Officer is required to keep the enforcement of collection of outstanding tax in abeyance. Further submitted that in the earlier occasion vide order sheet dated 21.11.2025 the Bench directed the Ld. DR to obtain a report on the basis of CBDT Instruction No. 10/2017 dated 23.10.2007 in order to suspend the recovery proceedings.

3. However, it is noted that we are yet to receive any report from the Assessing Officer.

4. It is brought to our noticed that considering the factual matrix and the Coordinate Bench in the assessee's own case for AY: 2017-18 granted the stay directing the Assessing Officer not to proceed to

make recovery of the demand vide order SA No.6/Del/2026 dated 16.01.2026.

5. On the other hand, ld. DR submitted that a report may be called from the AO. However, she has no problem following the direction of Coordinate Bench in AY: 2017-18.

6. Considered the rival submissions and after considering the factual matrix, we are inclined to follow the above decision of the Coordinate Bench and also it is a fact on record that the MAP proceedings are admitted by the Indian Competent authority and the tax recovery cannot be initiated until the MAP proceedings are finalised. Accordingly, we direct the Assessing Officer not to proceed to make any recovery of demand in the case of assessee for the Assessment Year under consideration.

7. In the result, the stay application is allowed.

Order pronounced in the open court on 13.02.2026

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Sd/-
(S Rifaur Rahman)
ACCOUNTANT MEMBER

Dated 13.02.2026
Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI