Ansal Properties and Infrastructure Ltd. v. Deputy Commissioner of Income Tax

ITA 505, 506, 507 and 512/2026

No neutral citation stated in supplied order | 2026-07-09

External development charge TDS appeals disposed of subject to Supreme Court outcome, with interim recovery protection.

High Court of Delhi | Division Bench | Dinesh Mehta | Rajneesh Kumar Gupta

Assessment years:

Conditional disposal, not cancellation of demand

The eventual Supreme Court result binds both parties. The order protects against recovery meanwhile and preserves both possible outcomes; subsequent proceedings are not independently checked.

01 FACTS OF THE CASE

Ansal Properties brought four appeals concerning TDS on External Development Charges. Re-filing delays of 198 days in each appeal were condoned and specified filing exemptions granted. Revenue relied on Puri Construction, (2024) 462 ITR 326 (Delhi). The appellants pointed to SLP(C) 11614/2024, Florentine Estates v. Union of India, and the reported Supreme Court no-coercive-measures order of 20 August 2024.

Source: PDF pp.1–3

02 DISCUSSION BY THE HON'BLE COURT

The Court treated the issue as concluded at High Court level but declined to keep the appeals pending indefinitely while the Supreme Court considered the matter. It instead bound both parties to the eventual Supreme Court result and continued protection against recovery of the disputed demand.

Source: Paras 10–16, PDF pp.3–4

03 JUDICIAL DECISION

The appeals and pending applications were disposed of. Recovery of the disputed demand remained stayed until the Supreme Court decided the matter. If the assessees succeeded, they could apply to the Assessing Officer to formally drop the demand; if they lost, the Department could enforce it according to law.

Source: Paras 15–18, PDF pp.3–4

04 OUTCOME / IN WHOSE FAVOUR

Procedural disposal with continuing, event-linked recovery protection and two express consequential branches. The order neither declares TDS permanently inapplicable nor immediately cancels the demand.

Source: Operative directions, PDF p.4

05 EXPERT COMMENTS

Disposal and recovery protection coexist — The appeals ended in the High Court, while the recovery restraint was tied to the Supreme Court's decision. Keeping those two statuses separate avoids both a false pending-appeal entry and an incorrect description of the disputed demand as enforceable immediately after disposal.

Implement the actual eventual-result branch — A favourable Supreme Court result permits an application to the Assessing Officer for formal deletion; it is not recorded here as an accomplished cancellation. An adverse result permits lawful enforcement. The reported interim order and pending SLP are procedural background as at this judgment date, not independent confirmation of their present status.

Preserve the scope of this common order — The four Ansal dockets and the 198-day re-filing condonation belong to the 9 July 2026 order. They must not be replaced by the twelve-docket list in the similar 18 May order. Neither the assessment years nor a particular TDS charging section is specified here.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Delhi High Court common order; verified source copy

4-page official High Court of Delhi judgment PDF (DLHC011106042025_1_2026-07-09.pdf).

All 4 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only provisions and assessment years established by the supplied order are recorded. Subsequent treatment and current statutory position are not independently cleared.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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