$~43 to 45 and 52

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 505/2026
\+ ITA 506/2026
\+ ITA 507/2026
\+ ITA 512/2026

ANSAL PROPERTIES AND INFRASTRUCTURE LTD

.....Appellant

Through: Mr. Mayank Nagi, Mrs. Husnal Syali Nagi, Mr. Tarun Singh and Mr. Sandeep Yadav, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX .....Respondent

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC and Mr. Pratyaksh Gupta, JSC.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 09.07.2026

CM APPL. 42199/2026 (Delay of 198 days in re-filing) in ITA 505/2026
CM APPL. 42203/2026 (Delay of 198 days in re-filing) in ITA 506/2026
CM APPL. 42206/2026 (Delay of 198 days in re-filing) in ITA 507/2026
CM APPL. 42401/2026 (Delay of 198 days in re-filing) in ITA 512/2026

1. Instant applications have been filed under Section 151 of the Code of Civil Procedure, 1908 seeking condonation of delay in re-filing the appeals.

2. For the reasons stated in the applications, the re-filing delay of 198 days in each of the appeals is condoned.

3. The applications stand disposed of.

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CM APPL. 42200/2026 (exemption from list of dates & synopsis within 5 pages) in ITA 505/2026
CM APPL. 42204/2026 (exemption from list of dates & synopsis within 5 pages) in ITA 506/2026
CM APPL. 42207/2026 (exemption from list of dates & synopsis within 5 pages) in ITA 507/2026
CM APPL. 42402/2026 (exemption from list of dates & synopsis within 5 pages) in ITA 512/2026

4. These applications have been filed under Section 151 of the Code of Civil Procedure, 1908 seeking exemption from filing list of dates and synopsis within 5 pages.

5. For the reasons stated in the applications, the same are allowed. The list of dates running in 5 pages is taken on record.

6. The applications stand disposed of.

CM APPL. 42201/2026 (EX FROM FILING LEGIBLE COPIES OF PAGE NOS.173,186 & 187) in ITA 505/2026
CM APPL. 42208/2026 (EX FROM FILING LEGIBLE PAGE NOS.59 & 75) in ITA 507/2026
CM APPL. 42403/2026 (EX FROM FILING LEGIBLE PAGE NOS.70 & 71) in ITA 512/2026

7. Instant applications have been filed under Section 151 of the Code of Civil Procedure, 1908 seeking exemption from filing legible page nos. 173,186-187, page nos. 59 and 75 and page nos. 70 and 71.

8. For the reasons stated, the same are allowed.

9. The applications stand disposed of.

ITA 505/2026 & CM APPL. 42198/2026 (for Stay)
ITA 506/2026 & CM APPL. 42202/2026 (for Stay)
ITA 507/2026 & CM APPL. 42205/2026 (for Stay)
ITA 512/2026 & CM APPL. 42400/2026 (for Stay)

10. The present batch of appeals involves a common question relating to TDS on External Development Charges.

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11. Learned Senior Standing Counsel for the Department, at the outset, submitted that the issue has been set at rest by this Court in the case of **Puri Construction Private Limited v. Additional Commissioner Of Income Tax & Ors** reported in **(2024) 462 ITR 326 (Delhi)**.

12. Learned counsel for the appellant, at this juncture, pointed out that against the above referred judgment, affected assessee has preferred a Special Leave Petition being SLP (C) No. 11614/2024 titled as **M/s Florentine Estates Of India Ltd. v. Union Of India**, in which Hon'ble the Supreme Court has granted interim relief vide order dated 20.08.2024 to the effect that no coercive measure shall be adopted against the assessees. He prayed that till the matter is decided by Hon'ble the Supreme Court, the matters be kept pending and interim relief as has been given by the Supreme Court be granted.

13. Heard learned counsel for the parties.

14. There cannot be any quarrel over the issue that so far as this Court is concerned, the matter stands concluded. Moreover, since the matter is pending before Hon'ble the Supreme Court, we cannot keep the present appeals pending for indefinite period, as the final decision by Hon'ble the Supreme Court may take some time.

15. We, therefore, dispose of all these appeals by observing that fate of the judgment passed by Hon'ble the Supreme Court in the case M/s Florentine Estates Of India Ltd. (supra) shall bind both the parties.

16. Until the matters are decided by Hon'ble the Supreme Court, recovery of the disputed demand against the appellant shall remain stayed. In case the SLP/appeal is finally decided by the Supreme Court in favour of the assessee(s), they shall be free to move appropriate application before the Assessing Officer to formally drop the demand.

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17. In case the matter is decided by Hon'ble the Supreme Court against the assessee, the Department shall be free to enforce the demand in accordance with law.

18. Appeals stand disposed of alongwith all pending applications.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

JULY 9, 2026/*sds*

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