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

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Date of decision: 26.04.2023

+ **W.P.(C) 5318/2023 & CM No.20724/2023**

**YAMUNA EXPRESSWAY INDUSTRIAL DEVELOPMENT
AUTHORITY** Petitioner

Through: Mr Jasmeet Singh, Mr Saif Ali, Mr
Pushendra S. Bhadoriya, Mr Divjot
Bhatia, Mr Ruhsheet Saluja, Mr Vijay
Sharma, Mr Garvit Thukral & Ms
Mamta Chakraborty, Advs.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr Ravi Prakash, CGSC with Ms
Astu Khandelwal, Adv. for R-1/UOI.
Mr Abhishek Maratha, Sr. Standing
Counsel with Mr Akshat Singh, Adv.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J.: (ORAL)

CM Appl.20724/2023

1. Allowed, subject to just exceptions.

W.P.(C) 5318/2023

2. Issue notice.

2.1 Ms Astu Khandelwal, who appears on behalf of the respondent /UOI,
accepts notice.

2.2 Mr Abhishek Maratha, senior standing counsel who appears on behalf
of the respondents/revenue, accepts notice.

3. In view of the directions that we propose to pass, counsel for the

respondents say that no counter-affidavit is required to be filed, and that they will argue the matter, based on the record currently available with the court.

3.1 Therefore, with the consent of learned counsel for the parties, this writ petition is taken up for hearing and final disposal at this stage itself.

4. The principal grievance of the petitioner/assessee is that it has not been given benefit of the provision of Section 10(46) of the Income Tax Act, 1961 [in short, “the Act”] *qua* the Assessment Years (AY) in issue.

5. The petitioner/assessee has filed an application, it appears, in that behalf, which is dated 06.04.2021, followed by multiple reminders for disposal of the same application. These reminders are dated 19.01.2022, 23.03.2022, 02.11.2022 and 13.12.2022. In sum, the petitioner/assessee says that the notification dated 24.12.2020, which was issued *qua* the petitioner/assessee, with regard to AYs 2014-15 to 2018-19 should be extended to the AYs which are subject matter of its application dated 06.04.2021.

5.1 To be noted, the AYs which are subject matter of the same application are 2019-20 to 2023-24.

6. It appears that the aforementioned notification was issued *via* judgment dated 25.08.2020 passed by a coordinate bench in W.P.(C)5603/2020, titled *Yamuna Expressway Industrial Development Authority v. Union of India & Ors.*

7. We may note that so far as this court is concerned, in respect of Greater Noida Industrial Development Authority, a similar approach has been adopted *via* judgment dated 14.12.2022, passed in W.P.(C)17049/2022.

8. Accordingly, writ petition is disposed of, with the following directions:

(i) The concerned authority will dispose of the application dated 06.04.2021 filed by the petitioner/assessee within six weeks of receipt of a copy of the judgment.

(ii) The concerned authority will accord a personal hearing to the authorised representative of the petitioner/assessee. For this purpose, notice will be served on the petitioner/assessee, indicating the date, time and venue fixed for the hearing. The concerned authority will have liberty to conduct the hearing *via* video conferencing.

(iii) The concerned authority will pass a speaking order, bearing in mind the judgments referred to hereinabove, and the notification dated 24.12.2020.

9. Needless to add, if the petitioner/assessee is aggrieved by the order passed by the concerned authority, it will have liberty to take recourse to an appropriate remedy.

10. It is also made clear that if a decision is rendered by the concerned authority which is adverse to the interest of the petitioner/assessee, the same shall not be given effect to for eight weeks, commencing from the date on which such decision is rendered.

11. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

APRIL 26, 2023/r

[Click here to check corrigendum, if any](#)