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

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+ **W.P.(C) 5595/2017**
THE CHAMBER OF TAX CONSULTANTS & ANR. Petitioner
Through: Mr S. Ganesh, Senior Advocate with Mr
Prakash Kumar and Mr R.P. Garg, Advocates

versus

UNION OF INDIA & ORS. Respondent
Through: Mr Brajesh Kumar, Advocate for R-1
Mr Ruchir Bhatia, Senior Standing Counsel for
Income Tax Department with Mr Puneet Rai,
Advocate

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER
% **07.07.2017**

CM 23468/2017 (exemption)

1. Allowed, subject to all just exceptions.

W.P.(C) 5595/2017 & CM 23467/2017 (ex part interim relief)

2. This writ petition has been filed in public interest by the Chamber of Tax Consultants (Petitioner No.1) and Mr C.S. Mathur, Chartered Accountant (Petitioner No.2). The challenge is to the constitutional validity of the substituted Section 145 of the Income Tax Act, 1961 requiring compliance with Income Computation and Disclosure Standards ('ICDS'). The petition also challenges notification No.87/2016 dated 29th September, 2016 and Circular No.10/2017 dated 23rd March, 2017 requiring compliance of ten ICDS.

3. At the outset Mr S. Ganesh, learned Senior Counsel appearing for the Petitioners, makes an oral prayer that the Respondent Nos. 3 and 4 be deleted from the array of parties since for the purposes of the present petition it is sufficient that the Respondent Nos. 1 and 2 i.e. Union of India and the Department of Revenue and the Central Board of Direct Taxes ('CBDT') are made parties.

4. Accordingly, the Respondent Nos. 3 and 4 are deleted from the array of parties. The amended memo of parties be filed within one week.

5. Notice. Notice is accepted by Mr Brajesh Kumar, learned counsel appearing for the Respondent No.1 and by Mr Ruchir Bhatia, learned Senior Standing Counsel for Respondent No.2.

6. Mr Ganesh states that although at this stage he is not pressing for any ad interim directions, the requirement for compliance of the impugned ICDS would arise at the time filing of returns and therefore it is important that the petition be heard at an early date after completion of pleadings.

7. It is accordingly directed that the reply will be filed by the Respondent Nos. 1 and 2 to the petition not later than four weeks from today and in any event on or before 11th August, 2017. Rejoinder thereto be filed within two weeks thereafter.

8. List on 28th August, 2017 for hearing.

9. In the meanwhile, the pendency of this petition will not preclude

Respondent Nos.1 and 2 from holding consultations with the Petitioner No.1 and other professional bodies and consider the representations already stated to have been made by them on the issue.

10. Dasti to the parties under the signatures of Court Master.

S.MURALIDHAR, J.

PRATHIBA M. SINGH, J.

JULY 07, 2017

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