

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 6850 OF 2018

**(Arising out of SLP (Civil) No.19027 of 2018
@ Diary No.18927 of 2018)**

PRINCIPAL COMMISSIONER OF INCOME TAX 5 & ORS. ... Appellant(s)

Versus

M/S. LG ELECTRONICS INDIA PVT. LTD. ... Respondent(s)

O R D E R

Delay condoned.

Leave granted.

Having heard Shri Vikramjit Banerjee, learned ASG appearing on behalf of the appellant, and giving credence to the fact that he has argued before us that the administrative Circular will not operate as a fetter on the Commissioner since it is a quasi judicial authority, we only need to clarify that in all cases like the present, it will be open to the authorities, on the facts of individual cases, to grant deposit orders of a lesser amount than 20%, pending appeal.

The appeal is disposed of accordingly.

2 Pending application, if any, shall stand disposed of.

.....J.
(ROHINTON FALI NARIMAN)

.....J.
(INDU MALHOTRA)

New Delhi, Dated: 20th July, 2018.