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Vs. Deputy Commissioner of Income Tax, Circle12, Kolkata and ors.

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SooperKanoon Citation : sooperkanoon.com/1162365

Court : Kolkata

Decided On : Aug-20-2014

Judge : I. P. Mukerji

Respondent : Deputy Commissioner of Income Tax, Circle12, Kolkata and ors.

Judgement :

ORDER
SHEET W.P.No.478 of 2014 IN THE HIGH COURT AT CALCUTTA Constitutional Writ Jurisdiction ORIGINAL SIDE M/S.SAJ FOOD PRODUCTS PVT.LTD.& ANR.

Versus DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE-12, KOLKATA & ORS.Petitioners Respondents BEFORE: The Hon'ble JUSTICE I.P.MUKERJ.Date : 20th August, 2014.

For Petitioners : Mr.R.Bharadwaj, Adv.For Respondents : Mr.R.N.Bandyopadhyay with Mr.P.Dudharia & Mr.S.K.Baid, Adversus The writ petitioners have a pending appeal before the Commissioner [Appeals].The appeal is from an assessment order.

Along with the appeal they have also filed a stay application which is also pending.

Learned Counsel for the petitioneRs.Mr.Bharadwaj, submits that pending consideration of the appeal and the stay application, the assessing officer should not exercise powers under Section 220[6].of the Income Tax Act, 1961 to his

clients detriment.

The writ petitioners have also challenged the vires of this section.

Mr.Bandyopadhyay, learned Counsel for the revenue, very fairly submits that if the appeal is disposed of within a reasonable time, the problem would end.

I think he is right.

I direct the Commissioner [Appeals].to dispose of the appeal togetherwith the stay application, separately or together, within a period of three months from the date of communication of this order.

It will be open to the writ petitioners to approach the Commissioner [Appeals].by 2nd September, 2014, by application or otherwise, to direct the assessing officer not to pass any adveRs.orders against the petitioners under Section 220[6].of the said Act.

If such application is made, the Commissioner [Appeals].will immediately consider such application and pass an appropriate order.

To enable the petitioners to approach the Commissioner [Appeals]., as stated above, no coercive steps are to be taken against the writ petitioners by the respondent authorities till 22nd September, 2014 or until further orders of the Commissioner [Appeals].whichever is earlier.

Affidavits are not invited.

The allegations contained in the petition are deemed not to be admitted.

This writ application is accordingly disposed of.

Certified copy of this order, if applied for, be supplied to the parties upon compliance with requisite formalities.

(I.P.MUKERJI, J.) K.

Banerjee A.R.[C.R.].

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