

Ashwani Dhingra Vs. Ccit

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Court : Allahabad

Decided On : Oct-29-2003

Reported in : [2004]140TAXMAN84(All)

Appeal No. : Writ No. 1001 of 2003 29 October 2003

Appellant : Ashwani Dhingra

Respondent : Ccit

Judgement :

Sri Pankaj Awasthi appeared for the department.

2. Petitioners waiver application under section 273A of the Income Tax Act has been dismissed as premature, vide order dated 23-7-2003 (Annexure-3 to the writ petition). That order is under challenge before us.

3. It appears that subsequently the petitioner filed another application before Commissioner of Income Tax dated 4-9-2003, copy of which is Annexure CA-2 to the counter affidavit which is said to be pending. This application dated 4-9-2003 can be treated to be a fresh waiver application and hence we direct the authority concerned to decide the same and any other application preferably within 2 months from the date of production of a certified copy of this order.

4. If petitioner files certified copy of this order before the concerned authority within ten days from today, the same shall be decided on merits, and till the decision the

impugned recovery shall remain stayed. Petition disposed of.

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