

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C) No. 97 of 2024

Date of order: 01.05.2024

Anoriphy Ksoo

vs.

1. The Union of India
Represented by the Secretary to the Government of India,
Department of Finance.
2. The Principal Commissioner of Income Tax, Shillong,
Income Tax Department.
3. National Faceless Assessment Centre, Delhi,
Government of India, Ministry of Finance,
Income Tax Department.
4. Income-Tax Officer, National Faceless Assessment Centre,
Delhi, Government of India, Ministry of Finance,
Income Tax Department.
5. National Faceless Appeal Centre Delhi,
Government of India, Ministry of Finance,
Income Tax Department.
6. The Commissioner of Income-Tax (Appeals),
National Faceless Appeal Centre, Delhi,
Government of India, Ministry of Finance,
Income Tax Department.
7. Income Tax Officer,
Ward No. 1, Shillong, Income Tax Department.

Coram:

Hon'ble Mr. Justice S. Vaidyanathan, Chief Justice
Hon'ble Mr. Justice W. Diengdoh, Judge

Appearance:

For the Petitioner : Mr. R. Shankar Mishra, Adv.
For the Respondents : Mr. J. More, Adv.

ORDER

(Made by Hon'ble, the Chief Justice)

The present writ petition has been filed for the following relief:

“In the premises aforesaid, it is therefore prayed that Your Lordships may be pleased to consider the above, call for the records, issue a rule calling upon the respondents to show cause as to why the impugned Assessment order dated 19.03.2022 shall not be stayed pending disposal of the Appeal pending before the Respondent No. 6 and further as to why the Respondent No. 6 shall not be directed to dispose of the Appeal of the Petitioner at an earliest upon such cause or causes that may be shown hearing the parties perusing the records further be pleased to make the rule absolute and/or pass any other order or orders as Your Lordship deem fit and proper.

- And –

It is further prayed that pending disposal of this rule, the impugned Assessment order dated 19.03.2022 as well as the recovery notice dated 09.02.2024 may be stayed and/or the respondent authorities may be directed not to take any steps for recovery of impugned demand.”

2. Heard the petitioner and the respondents counsel. The petitioner has confined his relief that the appeal has to be heard at the earliest point of time but there is a rider stating that no coercive action will be taken till the disposal of the appeal. We are not inclined to pass any order on merits except directing the Appellate Authority to decide the matter in accordance with law within a period of three months from the date of receipt of the order, preferably on or before 15.08.202, after affording an opportunity to the petitioner. The hearing shall not be adjourned beyond 15 working days at any point of time. In case the petitioner fails to cooperate, it is open to the Appellate Authority to record the same and pass orders based on the available records.

3. In view of the above, the writ petition stands disposed of.

(W. Diengdoh)
Judge

(S. Vaidyanathan)
Chief Justice

Meghalaya
01.05.2024
"Sylvana PS"