



CGHC010300362025



2026:CGHC:34311

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 102 of 2025

- Chouhan Housing Company Partner Of Shri Ajay Chouhan Son Of Late Shri Vipat Chouhan Aged About 58 Years, O/f 1st Floor, Chouhan Estate, G.E. Road, Supela, Bhilai, Durg C.G.

--- Petitioner

versus

- Union Of India Through Secretary, Central Board Of Direct Taxes, North Block, New Delhi.
- Director General Of Income Tax (Investigation), Aaykar Bhanwan, Hoshangabad Road, Bhopal M.P.
- Assistant Commissioner Of Income Tax, Central-1, C B D Building, Nava Raipur, Raipur C.G.

--- Respondent(s)

WPT No. 103 of 2025

- Ajay Chouhan S/o Late Shri Vipat Chouhan Aged About 58 Years R/o Chouhan Residency, Rajeev Nagar, Muktidham Road, Azad Chouk, Supela Bhilai, Tah And Distt. Durg- 490023 C.G.

---Petitioner

Versus

- Union Of India Through Secretary, Central Board Of Direct Taxes, North Block, New Delhi.
- Director General Of Income Tax (Investigation), Aaykar Bhanwan, Hoshangabad Road, Bhopal M P
- Assistant Commissioner Of Income-Tax, Central-1, C B D Building, Nava Raipur, Raipur C.G.

--- Respondent(s)

For Petitioners	: Mr. S. Rajeshwara Rao, Advocate along with Ms. Monika Singh, Advocate
For Union of India	: Mr. Ramakant Mishra, Dy. Solicitor General

For Respondents No. 2 & 3 : Mr. Ajay Kumrani, Advocate holding the brief
of Mr. Amit Chaudhari, Advocate

Hon'ble Shri Justice Rakesh Mohan Pandey

Order on Board

05.08.2026

1. Learned counsel appearing for respondents would submit that there is efficacious alternative remedy available in favour of the petitioners. He may prefer appeal before the Commissioner of Income Tax (Appeals) [CIT(A)] according to the provisions of Section 246A of Income Tax Act, 1961.
2. At this stage, Mr. Rajeshwara Rao, Advocate would seek permission of this Court to withdraw this petition with liberty to approach appellate authority. However, he would pray that a direction may be issued to the appellate authority to decide the appeal expeditiously.
3. Heard.
4. Taking into consideration the submissions advanced by respective Advocates, this petition is dismissed as withdrawn and the petitioner is granted 30 days time to prefer an appeal before the appellate authority. If such an appeal is preferred by the petitioner, the appellate authority shall decide it expeditiously after affording due opportunity of hearing to the parties.

Sd/-
(Rakesh Mohan Pandey)
JUDGE