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HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 140 of 2015

1. M/s Hanumant Ingots Pvt. Ltd. Raipur Chhattisgarh Through Its Director And Authorised Person, Manoj Kumar Agrawal, S/o Shri Vasudeo Prasad Agrawal, A/a 48 Years, R/o Radhamohan Complex, Bhaisthan, Raipur, (Chhattisgarh)

---- Petitioner

Versus

1. The Commissioner Of Income Tax Chhattisgarh Central Revenue Building, Civil Lines, Raipur, (Chhattisgarh)

2. The Commissioner Of Income Tax, Range-1, Raipur, Central Revenue Building, Civil Lines, Raipur, (Chhattisgarh)

3. The Commissioner Of Income Tax (Appeals), Range-1, Raipur, Central Revenue Building, Civil Lines, Raipur, (Chhattisgarh)

4. The Income Tax Officer 2(1), Central Revenue Building, Civil Lines, Raipur, (Chhattisgarh)

---- Respondent

For Petitioner	Shri Moolchand Jain, Advocate
For Respondents	Ms. Naushina Ali, Advocate

Hon'ble Shri Justice Prashant Kumar Mishra

Order On Board

30/11/2015

1. With the consent of learned counsel appearing for the parties, the petition is heard finally.

2. In this petition under Article 226 of the Constitution of India the petitioner has prayed for a direction to the respondent authorities not to take any coercive steps for recovery of the balance amount of Rs.58,23,490/- during pendency of his appeal before the respondent No.3 and direct the said appellate authority to consider the appeal and decide the same at the earliest.

3. Admittedly, petitioner has preferred an appeal before the respondent No.3 against the assessment order dated 25-3-2015, which is pending consideration.

4. It is stated that when the petitioner's bank account was attached he paid an amount of Rs.15.00 lacs and thereafter, the attachment of account was withdrawn, however, his application for grant of stay has been rejected by communication dated 23-9-2015 and at the same time request for out of turn hearing has also been turned down.

5. It is stated that in similar cases i.e. **Kanhaiyalal Gangwani v. Commissioner of Income Tax and Another**[1] and **Godriwala Plastics Private Limited and Another v. Income Tax Officer-Ward No.1 (I) and Others**[2]**,** this Court has directed

1 WPT No.72 of 2015 (decided on 14-5-2015)
2 WPT No.124 of 2015 (decided on 28-10-2015)

that no coercive steps be taken against the assessee for recovery of the balance amount.

6. In view of the orders passed by this Court in **Kanhaiyalal Gangwani** (supra) and **Godriwala Plastics Private Limited** (supra), the present writ petition is also disposed of with a direction that the petitioner's appeal pending before the respondent No.3 shall be considered and disposed of, in accordance with law and on its own merits, within a period of one month, subject to cooperation by the petitioner. During pendency of the appeal, no coercive steps be taken against the petitioner for recovery of the balance amount.

Sd/-

Judge

Prashant Kumar Mishra

Gowri