NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 124 of 2015

1. Godriwala Plastics Private Limited A Company Registered Under The Companies Act, 1956 Having Its Registered Office At Dhillion Complex Jawahar Nagar Raipur (Chhattisgarh) Pin Code 492001 Through Its Director Satish Thourani Aged About 43 Years Son Of Mansharam Thourani Resident Of C-85 Tagore Nagar, Raipur (Chhattisgarh) Pin Code 492001

2. Satish Thourani S/o Mansharam Thourani Aged About 43 Years R/o C-85 Tagore Nagar, Raipur (Chhattisgarh) Pin Code 492001

---- Petitioner

Versus

1. Income Tax Officer-Ward No.1 (I) Raipur Central Revenue Building, Civil Lines, Raipur (Chhattisgarh) Pin Code 492001

2. Commissioner Of Income Tax (Appeals) Central Revenue Building, Civil Lines, Raipur (Chhattisgarh) Pin Code 492001

3. Union Of India Through Its Secretary, Ministry Of Finance Department Of Revenue, North Block New Delhi Pin Code 110001

4. State Bank Of India Through Its Branch Manager Akanksha Pachpedinaka Branch, Royal Tower, Dhamtari Road, Raipur (Chhattisgarh) Pin Code 492001

---- Respondent

For Petitioners	Shri Shashank Dubey, Sr. Adv. with Shri Siddharth Dubey, Advocate
For Respondent No.1&2	Ms. Naushina Ali, Advocate
For Respondent No.3	Shri R.K. Kesharwani, Advocate

Hon'ble Shri Justice Prashant Kumar Mishra

Order On Board

28/10/2015

1. In this petition under Article 226 of the Constitution of India the petitioners are seeking a direction to the respondent No.2 to decide the stay application by speaking order; not to take any coercive steps for recovery of amount of Rs.1,24,58,650/- for which demand has been raised by notice dated 30-3-2015; for quashment of the recovery proceedings; and for directing the respondent No.1 to refund the recovery made from the petitioner No.1's account lying with the State Bank of India, Pachpedi Naka Branch.

2. Admittedly, the petitioners have preferred an appeal against the assessment order dated 30-3-2015, which is pending consideration before the respondent No.2.

3. At this stage, learned Standing counsel for the Income Tax Department would submit that the respondent No.2 shall decide the pending appeal of the petitioners within a period of four weeks. She would also submit that in similar circumstances this Court has passed the order in **M/s Sunil Re-Rollers & Steel Pvt. Ltd. v. Union of India & Others**[1], directing the respondent No.2 to decide the pending appeal of the petitioner and at the same time directing maintenance of *status quo* with regard to the bank account of the petitioner therein.

4. In view of the above, the present writ petition is disposed of with a direction to the respondent No.2 to decide the petitioners' pending appeal within a period of four weeks and during pendency of the appeal before the respondent No.2, the respondents shall not withdraw any amount from the bank account of the petitioner.

Sd/-

Judge

Gowri

Prashant Kumar Mishra

1 WPT No.108 of 2015 (decided on 28-8-2015)