IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO. 785 OF 2015

Quantum Advisors Pvt. Ltd.	**}**	**Petitioner**
versus		
Deputy Commissioner of Income Tax 1(3) and Ors.	**}**	**Respondents**

Mr. J. D. Mistri-Senior Advocate with Mr. Niraj Sheth and Mr. Atul K. Jasani for the Petitioner.

Mr. Suresh Kumar for the Respondents.

CORAM :- S. C. DHARMADHIKARI &
A. K. MENON, JJ.

DATED :- MARCH 30, 2015

P.C. :-

After hearing both sides, we find that the Writ Petition can be conveniently disposed of at this stage itself. It seeks a limited direction and to the first appellate authority [Commissioner of Income Tax (Appeals)-III/Respondent No. 4] to hear and dispose of the pending Appeal instituted by the Writ Petitioner/Assessee before us.

2) The Petitioner is aggrieved and dissatisfied with the interim order passed in the said Appeal. However, the Appeal has been kept pending. The apprehension is that on account of refusal of the interim relief, the Revenue may recover the amount determined under the

assessment order and which would frustrate and defeat the very purpose and object of instituting an Appeal.

3) That an Appeal is available to the Assessee/Petitioner against the order of assessment is undisputed. That it is filed and pending is further undisputed. That only an interim order has been passed therein and the main Appeal is kept pending is also further undisputed.

4) In these circumstances and in the facts peculiar to this case, we direct the Respondent No. 4 to hear and decide the pending Appeal after giving full opportunity to the Petitioner to place its version in support thereof, as expeditiously as possible and within a period of eight weeks from the date of receipt of copy of this order. We would expect the Revenue not to initiate any coercive measures until the dismissal of this Appeal. Ordered accordingly. The Writ Petition is accordingly disposed of.

(A.K.MENON, J.) **(S.C.DHARMADHIKARI, J.)**