

**HON'BLE SRI JUSTICE G. CHANDRAIAH
AND
HON'BLE SRI JUSTICE CHALLA KODANDA RAM
WRIT PETITION No.29198 OF 2015**

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ORDER:- (per Hon'ble Sri Justice Challa Kodanda Ram)

This Writ Petition is filed challenging the communication in F.No.AHAPK3495Q/W-1/Vzm/12-13, dated 12.08.2015 issued by the 1st respondent-Income-Tax Officer, Ward-I, Vizianagaram, refusing to grant stay and directing the petitioner to pay the assessed amount.

Assessment dated 30.03.2015 made demanding tax of Rs.1,43,90,190/- is challenged by way of an appeal before the 1st appellate authority on 20.04.2015 and the same is yet to be taken up for hearing. Pending consideration of the appeal, petitioner approached the 1st respondent by filing a petition on 28.04.2015 followed with a remainder application on 12.08.2015 and sought stay of the assessment order. Thereafter, the 1st respondent-Assessing Officer passed the impugned order.

Learned counsel for the petitioner submits that the order dated 12.08.2015 is a non-speaking order and does not reflect consideration of any of the grounds on which stay has been sought and why the stay petition is liable to be dismissed. He also relied on the orders of the Court passed in W.P.Nos.31382 of 2011; 11003 of 2012; 39166 of 2012; 8665 of 2013 and 40518 of 2014 & Batch.

Learned Standing Counsel Sri J.V. Prasad seeks time to file a counter. As the issue in the matter is similar in nature and

has already been disposed of, we do not consider it necessary to accede to the request of the learned Standing Counsel for the Department. There is hardly anything in the matter to file counter as the very impugned order itself is of about four lines, which has no reasons why and in what circumstances the petitioner's application for stay pending appeal is not required to be considered.

We find from the material placed on record, particularly in a batch of cases in W.P.No.40518 of 2014 and Batch, a Division Bench of this Court had deprecated the practice of passing orders without reasons. In those cases, the matters were remanded back to consider the merits of applications made by the petitioners therein and to pass appropriate orders. Considering the judicial pronouncement which has already been made by this Court, we are inclined to dispose of this matter at the admission stage.

In that view of the matter, the impugned order is set aside by giving liberty to the 1st respondent or any authorised officer to make an order to pass appropriate orders after considering the material that has been placed before him on the stay petition. If the petitioner seeks an opportunity of hearing the same shall be provided.

Accordingly, the Writ Petition is disposed. There shall be no order as to costs. Miscellaneous Petitions, if any, pending in this Writ Petition, shall stand closed.

G. CHANDRAIAH, J

SSV

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Date:10.09.2015

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