IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 906 OF 2016

ULHAS JEWELLERS PVT. LTD., ... Petitioner
Versus
PR. COMMISSIONER OF INCOME TAX,
PANAJI AND ANR., ... Respondents

Shri D. E. Robinson, Advocate for the petitioner.
Ms. A. Desai and Ms. S. Samant, Advocates for the respondents.

Coram:- F. M. REIS &
NUTAN D. SARDESSAI, JJ.

Date:- 29th September, 2016

P.C.

Heard.

2. Upon hearing the learned Counsel appearing for the petitioner and the respondent, it is undisputed that a substantive remedy challenging the subject assessment is pending before the CIT(Appeals). Shri D. E. Robinson, learned Counsel appearing for the petitioner however points out that the order passed by the Principal Commissioner is devoid of any reasons and as such, interference of this Court is called for in the present petition. However, learned Counsel appearing for the respondents/revenue has submitted that as substantive appeal is already pending before the CIT(Appeal) the petitioner can avail of the remedy of filing an application in such appeal to seek interim relief and raise all these contentions.

3. As the petitioner has an efficacious alternate remedy, we find that interference of this Court in the present Writ Petition under Articles 226 and 227 of the Constitution of the India would not at all be justified. Reserving the right of the petitioner to avail of such alternate remedy in the light of the observations made herein above, we disposed off the above petition.

4. At this stage, the learned counsel appearing for the petitioner submits that the petitioner be granted interim protection, as according to him, the petitioner is called upon to deposit an amount in term of the subject assessment by tomorrow. Ms. A. Desai, learned Counsel appearing for the respondents/revenue however submits that in the peculiar facts and circumstances of the case, the respondents/revenue shall not take coercive action until Monday.

5. Petition stands accordingly disposed off.

NUTAN D. SARDESSAI, J. F. M. REIS, J.

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