NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No.317 of 2017

All India Society For Electronics And Computer Technology Having Its Office At 2nd Floor, Ace Global, Telibandha, Raipur, Chhattisgarh, Through Its Secretary Shri Siddharth Chaturvedi S/o Shri Santosh Choubhey Aged About 36 Years R/o Plot No. 42, Savoy Sawan, National Highway 12, Hoshangabad Road, Misrod, Bhopal Madhya Pradesh.

---Petitioner

Versus

1. Assistant Commissioner Of Income Tax (Exemption) Circle - Raipur, Central Revenue Building, Civil Lines, Raipur - 492001.
2. Commissioner Of Income Tax (Exemption), Bhopal, Aayakar Bhawan, Arera Hills, Bhopal, Pin Code - 462001, Madhya Pradesh.
3. Income Tax Appellate Tribunal, Raipur Bench Through Its Registrar, Chhattisgarh Chamber Of Commerce And Industries, 2nd Floor, Chaudhury Devilal Bhawan, Behind Bombay Market, Raipur, Pin Code - 429001, Chhattisgarh.
4. Union Of India, Through Its Secretary Department Of Revenue, Ministry Of Finance, North Block, New Delhi - 110001.

---Respondents

For Petitioner	:	Shri Siddharth Dubey, Advocate.
For Respondent No.3	:	Shri Amit Choudhary, Advocate.

Hon'ble Shri Justice P. Sam Koshy
Order on Board

13/10/2017

1. The challenge in the instant case is the order of de novo assessment proceeding dated 31/03/2016 which was subjected to challenge before the Commissioner of Income Tax (Appeals) under Section 246-A and is pending consideration. Meanwhile the revisional authority i.e. the Commissioner of Income Tax (Exemption) in exercise of its power under Section 263 passed an order on 15/11/2016 partly revising the earlier order of the assessing officer dated 31/03/2016 to the extent that, it also directed for initiating penalty proceedings against the petitioner under Section 271-C of the Act as also for initiating Suo Moto assessment proceeding and passing a fresh

assessment order. This order dated 15/11/2016 i.e. Annexure P/3 was subjected to challenge before the ITAT, Raipur which was filed on 01/12/2016 and the appeal before the ITAT is still pending consideration.

2. The limited relief which the petitioner have sought for is that, firstly the ITAT may be directed for an early disposal of the appeal which is pending consideration since December-2016 and meanwhile an order of restrain be passed against the Income Tax Authorities from finalizing the assessment proceedings as per the order dated 15/11/2016.

3. The senior standing counsel appearing for the Income Tax Department makes the undertaking that, till the appeal of the petitioner is pending consideration before the ITAT, they shall not pass the final order on the assessment proceeding which the department has initiated against the petitioner. He further submits that, all that the department may do is to continue with the proceeding without passing the final order until the appeal is finally decided.

4. That, on the fair undertaking being given by senior standing counsel of the Income Tax Department, this petition stands disposed off holding that till the appeal of the petitioner pending before the ITAT is not finally decided, the authorities shall not pass the final order in the assessment proceedings initiating against the petitioner as per the order passed by the Commissioner of Income Tax dated 15/11/2016.

5. It is expected that, the ITAT may also make all efforts in deciding the appeal of the petitioner as early as possible.

Sd/-
(P. Sam Koshy)
Judge

Sumit