

**IN THE HIGH COURT OF BOMBAY AT GOA**

CIVIL APPLICATION NO. 86 OF 2017

IN

TAX APPEAL NO. 39 OF 2016

M/S. PRITHVI CONSULTANTS PVT.  
LTD.,

... Applicant

Versus

DEPUTY COMMISSIONER OF INCOME TAX  
AND ANR.,

... Respondents

Mr. Shivan Desai, Advocate for the Petitioners.

Ms. Susan Linhares, Advocate for the Respondent nos. 1 and 2.

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

Date:- 2nd August, 2017

P.C.

Heard Mr. Shivan Desai, learned Counsel appearing for the Petitioners and Ms. Susan Linhares, learned Counsel appearing for the Respondent nos. 1 and 2.

2. This is an application to stay the penalty claimed by the Respondents in terms of Order dated 30.03.2017. The records reveal that the subject penalty was imposed based on an earlier demand by the Respondents which are under challenge in the above Appeal. The recovery of the subject demand has been stayed subject to the conditions mentioned in the Order dated 18.07.2017. It is not disputed that all the conditions therein have

been satisfied. The Respondents have also been protected by imposing a condition that the Appellants shall not dispose of the subject plot no. 2 subject to conditions stated therein.

3. Hence, as the main demand itself has been stayed subject to the conditions which have been duly satisfied, we are of the view that the penalty claimed by Order dated 30.03.2017 be stayed until further orders.

4. Civil Application stands disposed of.

NUTAN D. SARDESSAI, J.

F. M. REIS, J.

arp/\*