THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

W.P.Nos.40066 and 40076 of 2017

Date: 27.11.2017

Between:
M/s.MW High Tech Projects India Pvt. Ltd.,
Level 10, Kapil Towers, #115/1,
IT Park, Financial District, Nanakramguda,
Hyderabad-500032,
Rep. by its authorized representative
Mr.Dilip Gada, Director … Petitioner

And

Principal Commissioner of Income Tax,
Income Tax Towers, Masab Tank,
Hyderabad – 500004 and two others … Respondents

Counsel for the Petitioner : Mr. S.Niranjan Reddy,
Senior Counsel for
Mr.Duvva Pavan Kumar

Counsel for the Respondents : Mr.J.V.Prasad,
Senior Standing Counsel
for Income Tax
Department.

The Court made the following:

Order : (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

The parties in both these writ petitions and the issues raised therein, are common. Hence, they are heard and being disposed of together.

2. The petitioner is engaged in providing engineering, procurement and construction management (EPCM) services for projects. For the assessment years 2013-14 and 2014-15, assessments were made by adopting assessable income, which is many times more than the income shown in the returns filed by the petitioner. The petitioner thereafter filed applications before respondent No.2 under Section 154 of the Income Tax Act, 1961 (for short 'the Act'), for rectification of certain mistakes which are allegedly patent in the assessment orders. The petitioner has also filed regular appeals before the Commissioner of Income Tax (Appeals), against the assessment orders. Pending the rectification applications and appeals, the petitioner has moved applications for stay, before respondent No.2. By the impugned orders, the respondent No.2 has granted stay, subject to the petitioner depositing 20% of the tax assessed under the assessment orders for the years 2013-14 and 2014-15. Feeling aggrieved by these orders, the petitioner filed these writ petitions.

3. After arguing the case, Mr.S.Niranjan Reddy, learned senior counsel for the petitioners, submitted that as the errors in the assessment orders are patent, which require rectification under Section 154 of the Act, the respondent No.2 may be directed to dispose of the said applications expeditiously. The learned senior counsel also submitted that applications as per the extant circular were filed before respondent No.1, seeking review of the conditions, subject to which, stay was granted by the respondent No.2. He has

accordingly requested that respondent No.1 may also be directed to dispose of the review applications expeditiously.

4. Mr.J.V.Prasad, learned Senior Standing Counsel for the Income Tax Department, fairly submitted that he has no objection if a direction is issued to respondents No.1 and 2 for expeditious disposal of the review and rectifications applications respectively. Accordingly, the respondent No. 1 is directed to dispose of the review applications, within two weeks from the date of receipt of this order and the respondent No.2 is directed to dispose of the rectification applications, within four weeks from the date of receipt of this order.

5. Subject to the above directions, both the writ petitions are disposed of.

6. As a sequel to the disposal of the writ petitions, W.P.M.P.Nos.49683, 49684, 49694 and 49695 of 2017 are disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 27th November, 2017

Note:

CC tomorrow

(B/o.)

msb