

NAFR

**HIGH COURT OF CHHATTISGARH, BILASPUR****Writ Petition (T) No. 47 of 2018**

M/s Laxmi Builders, Shop 84, BSP Market, Risali, Bhilai, P. S. Nevai, Bhilai,  
District Durg, (C.G.) 490006

---- Petitioner

**Versus**

1. Principal Commissioner of Income Tax – 2, Central Revenue Building, Civil Lines, Raipur, P.S. Civil Lines, Tahsil and District Raipur (C.G.)- 492001
2. Commissioner of Income Tax (Appeals)-2, Central Revenue Building, Civil Lines, Raipur, P.S. Civil Lines, Tahsil and District Raipur (C.G.)- 492001
3. Income Tax Officer – 1 (2), Aaykar Bhawan, P.O. Civic Center, P.S. Sector-6, Bhilai, District Durg (C.G.)- 490006.

--- Respondents

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|-----------------|---|------------------------------------------------|
| For Petitioner  | : | Mr. S. R. Rao and Manoj Kumar Sinha, Advocate. |
| For Respondents | : | Ms. Naushina Afrin Ali, Advocate.              |

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**Hon'ble Shri Justice Sanjay K. Agrawal****Order On Board****02/04/18**

1. Learned counsel appearing for the petitioner would submit that petitioner has preferred an appeal under Section 246(A) of the Income Tax Act, 1961 before the Commissioner of Income Tax on 19.01.2018 against the assessment order dated 29.12.2017 and has also deposited the disputed demand but till date the appeal has not been heard and coercive steps are being taken against the petitioner, therefore, the respondent authorities may be directed to consider and dispose of the appeal expeditiously.

2. On the other hand, learned counsel appearing for respondents would submit that as pre-condition 20% of the disputed demand has already been deposited by the petitioner and the remaining 80% would be stayed till the

appeal is decided.

3. I have heard learned counsel for the parties at length and gone through the records with utmost circumspection.

4. The learned counsel for revenue has fairly made a statement that 20% of the disputed demand has already been deposited by the petitioner and rest will not be recovered and the appeal will be decided expeditiously. In view of the statement made, the writ petition is disposed of with liberty to the Appellate Authority to decide the appeal expeditiously.

6. With the aforesaid observation, the writ petition stands finally disposed of. No order as to cost(s).

Sd/-

**(Sanjay K. Agrawal)**  
Judge