

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Petition (T) No. 49 of 2018**

Kailash Agrawal, aged about 54 years, S/o Late Shri Puranmal Agrawal,
Prop. M/s Balaji Enterprises and Mantu Transport, Kalindi Kunj, Kabir
Chowk, P. S. Jutemill Thana, Raigarh (C.G.)- 496001

---- Petitioner

Versus

1. Principal Commissioner of Income Tax, Aaykar Bhawan, Vyapar Vihar, Bilaspur (C.G.)
2. Joint Commissioner of Income Tax, Range- 1, Mahima Complex, Vyapar Vihar, P. S. Tarbahar, Bilaspur (C.G.)
3. Income Tax Officer – 3, Aaykar Bhawan, Chakradhara Nagar, Raigarh (C.G.)

--- Respondents

For Petitioner	:	Mr. Manoj Kumar Sinha, Advocate.
For Respondents	:	Ms. Naushina Afrin Ali, Advocate.

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

1. Learned counsel appearing for the petitioner would submit that amount of 20% required to be deposited may be reduced as the petitioner is finding it difficult to deposit the said amount with the respondents/ appellate authority.
2. Learned counsel for the respondents would submit that if such an application is preferred by the petitioner, it will be considered on its own merits in accordance with law.
3. Be that as it may, the petitioner is at liberty to make an application before the appellate authority who shall consider and do well to decide the application strictly in accordance with law.

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

Sd/-

(Sanjay K. Agrawal)
Judge