

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No. 53 of 2018**

Shri Virendra Singh S/o Jagat Singh, Aged About 57 Years, R/o A - 27, L I C Colony Mowa Raipur Chhattisgarh.

---- Petitioner

Versus

1. Tax Recovery Officer (Assessment) -1, Aayakar Colony, Type – 5, Civil Lines, Raipur (C.G.)
2. Joint Commissioner Of Income Tax, Range - 3, Office Of Joint Commissioner Of Income Tax, Central Revenue Building Civil Lines, Raipur Chhattisgarh.
3. Income Tax Officer - 3 (1), Raipur, Office Of Income Tax Office - 3 (1), Central Revenue Building Civil Lines, Raipur Chhattisgarh.
4. Commissioner Of Income Tax (Appeals) - 1, Office Of Commissioner Of Income Tax (Appeals) - 1, Central Revenue Building Civil Lines, Raipur Chhattisgarh.
5. Union Of India Through Its Secretary Department Of Revenue Ministry Of Finance North Block New Delhi – 110001.

---- Respondents

For Petitioner	:	Mr. Siddharth Dubey, Advocate.
For Respondents	:	Ms. Naushina Afrin Ali, Advocate.

Hon'ble Shri Justice Sanjay K. Agrawal**Order On Board****21/03/18**

1. Learned counsel appearing for the petitioner would submit that though petitioner has preferred an appeal under Section 246(A) of the Income Tax Act, 1961 before the commissioner of income tax on 29.09.2016 against the reassessment order dated 11.03.2016 but neither application for interim relief has been heard nor appeal has been disposed of and coercive steps are being taken to execute the order of reassessment, therefore, it may be directed to be considered and decided expeditiously.

2. Learned counsel appearing for the respondent / Revenue would submit that application for stay will be considered and decided within a period of four weeks.
3. I have heard learned counsel for the parties at length and gone through the records with utmost circumspection.
4. The substantive application is pending consideration with effect from 29.09.2016 that should have been disposed of by the appellate authority till this date which has not been done and even the application for stay has also not been decided. Therefore, in the interest of justice, respondent No.1 is directed to decide the application for stay within one week from today and the appeal shall also be decided by respondent No. 4 within a period of six weeks from today after hearing the affected parties.
5. With the aforesaid observation, the writ petition stands finally disposed of. No order as to cost(s).

Sd/-
(Sanjay K. Agrawal)
Judge