

HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No. 233 of 2018**

- M/s Sarda Energy And Minerals Limited A Company Duly Registered Under The Companies Act, 1956/2013, Having Its Works At Industrial Growth Center, Phase-1, Siltara, Raipur, Chhattisgarh And Registered Office At 73/A, Central Avenue, Nagpur (Mh) 440018, Through Its Authorized Signatory And Director Mr. Padam Kumar Jain S/o Shri Late M C Jain About 55 Years, R/o Flat No. B-501, Ashoka Ratan, Vidhan Sabha, Mova, Raipur, Chhattisgarh.

---- Petitioner**Versus**

1. Commissioner, Income Tax, Income Tax Office Aayakar Bhawan, Raipur, Chhattisgarh.
2. Assistant Commissioner Income Tax, Central Circle-I, Raipur, (ACIT)
3. Principal Commissioner Of Income Tax (Central) Bhopal, Madhya Pradesh.
4. President Income Tax Appellate Tribunal, 10th And 11th Floor, Loknaya Bhawan, Khan Market, New Delhi 110003

---- Respondent

For Petitioner	:	Shri Neelabh Dubey, Advocate.
For Respondents	:	Smt. Naushina Afrin Ali, Advocate.

Hon'ble Shri Justice Prashant Kumar Mishra**Order On Board****05/12/2018 :**

1. The petitioner's appeal against the order passed by the Commissioner, Income Tax, Raipur under Section 263 of the Income Tax Act (for short 'the Act') is pending consideration before the Income Tax Appellate Tribunal, Raipur Bench. However, there being a vacancy in the said office, the petitioner's appeal is not taken up for hearing. Therefore, the petitioner has preferred this writ petition seeking a direction to the respondents to transfer

his appeal to the ITAT, Mumbai with further direction to the Assessing Officer (ACIT), Raipur not to pass any assessment order against the petitioner under Section 147 of the Act for the assessment year 2008-09 till the disposal of the appeal before the ITAT.

2. Learned counsel for the Revenue would propose that let the assessment proceedings be completed but the final order would be kept in abeyance till the petitioner's appeal is heard by the ITAT, Raipur Bench.
3. The proposal being fair, the petitioner would accept the same.
4. In view of the above, the Writ Petition is ordered accordingly.

Sd/-
Judge
(Prashant Kumar Mishra)

Barve