IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 287 OF 2018

Laffans Petrochemicals Ltd. .. Petitioners
v/s.
Dy. Commissioner of Income Tax 10(2)(1)
& Ors. .. Respondents

Mr. Pankaj Toprani i/b PRH Juris Consults for the petitioners
Dr. Rakesh Kumar Kakkar for the respondent

CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA J.J.
DATED : 16th FEBRUARY, 2018.

P.C.

1. This petition challenges an order dated 28th December, 2017 passed by the Principal Commissioner of Income Tax – respondent no.2. By the impugned order dated 28th December 2017, the petitioners' application for stay of the demand pending the disposal of its appeal from the assessment order dated 30th March, 2015 to the Commissioner of Income Tax (Appeals) [CIT(A)] is disposed of is rejected. The impugned order directed the petitioners to deposit an amount of 20% of the outstanding demand on or before 31st December, 2017, failing which coercive proceedings were threatened to be commenced.

2. We note that the petitioners' appeal from the consequent order dated 30th March, 2015 has already been taken up for consideration by

the CIT(A) and the petitioners have also been heard on 25th April, 2016 at which time, written submission were also filed.

3. In the aforesaid facts, on the last occasion we inquired of Dr. Kakkar, learned Counsel appearing for the respondent-Revenue, whether in view of the fact that the hearing of the appeal before the CIT(A) is over, would the Revenue await the disposal of the appeal by the CIT(A) before adopting any coercive proceedings. Dr. Kakkar, on instructions, informs us today that the CIT(A) will dispose off the appeal of the petitioners from assessment order dated 30th March, 2015 within a period of 4 weeks from today. Further, he states that till such time, as the appeal is disposed of, the Revenue will not adopt coercive proceedings in respect of the demand payable consequent to the assessment order dated 30th March, 2015. Mr. Toprani, learned Counsel for the petitioners states that in case the CIT(A) calls the petitioners for hearing, it would attend the same and not seek any adjournments.

4. We make it clear that in the peculiar facts and circumstances of the case, we have not examined the merits of the impugned order which is challenged before us.

5. Petition is disposed of in the above terms. No order as to costs.

(RIYAZ I. CHAGLA, J.) **(M.S. SANKLECHA, J.)**