IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 566 OF 2018

Pradeep Takhatmal Babel ....Petitioner
V/s.
Income-Tax Officer-24(3)(3)
and anr. ....Respondents

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Mr. Vijay Kantharia i/by. Mr. Jitendra Singh, Advocate for the petitioner.

Mr. Suresh Kumar, Advocate for the respondent.

CORAM :- M.S. SANKLECHA, &
SANDEEP K. SHINDE, JJ.

DATE :- 6TH JULY, 2018.

P.C. :-

1. This petition challenges the order dated 10th April, 2017 and 24th October, 2017 rejecting the petitioner's application for stay under Section 220(6) of the Income-Tax Act, 1961 (the Act) by the Assessing Officer (respondent no.1) and Principal Commissioner of Income-Tax respectively. The impugned orders directed the respondent to deposit 100% of the disputed tax as assessed by the Assessing Officer for the Assessment Year 2012-13 in respect of the pending Appeals before the Commissioner of Income-Tax (Appeals), (CIT(A)). The petitioners also pray that their appeal filed by the CIT(A) on 14th January, 2017 be disposed of expeditiously and till such time as the Appeal is disposed of, the recovery consequent to the impugned orders be stayed.

2. The petitioners state that in terms of the Central Board of Direct Taxes (CBDT) Circular dated 29th November, 2016 after filing of the Appeal, they have deposited 20% the tax dues demanded consequent to the assessment order.

3. Mr. Suresh Kumar, Learned Counsel appearing for the Revenue, on instructions from respondent no.3-the CIT(A) states that the petitioner would be heard in respect of its Appeal in respect of Assessment Year 2013-14 filed on 14th January, 2017 on 10th July, 2018 at 3.00 p.m. Further, he has been instructed that the Appeal filed would be disposed of within a period of three months from today.

4. We note the fact that, respondent no.3-CIT (A) is taking up the Appeal for consideration and would finally dispose it within a period of three months from today. We also note the fact that, the petitioner has already deposited 20% of the tax dues in terms of the CBDT Circular. Therefore, in view of the above circumstances, it would be appropriate that in the facts of this case, the Revenue does not adopt coercive proceedings consequent to the impugned orders dated 10th April, 2017 and 24th October, 2017 till the disposal of their Appeal filed on 14th January, 2017 by the CIT(A) and for a period of 2 weeks thereafter.

5. The petition is disposed of in above terms. No order as to costs.

(SANDEEP K. SHINDE, J) **(M.S. SANKLECHA, J)**