

Noticing the fact that the interest of revenue would suffer immensely if there is delay in decision making, we deem it appropriate to direct that the whole issue of final assessment be decided as directed above, by any officer other than the one who has framed the impugned assessment within four weeks' from the date of receipt of copy of this order.

Respondents would intimate the name of the officer, place and time to the petitioner within a period of two days to enable them to appear before him. The petitioner shall appear before him on 21.12.2018, as directed.

Till that time alone, the recovery proceedings shall be kept in abeyance.

(MAHESH GROVER)
JUDGE

December 17, 2018
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(LALIT BATRA)
JUDGE