

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

ITA-470-2017 (O&M)

Date of decision:- 14.02.2018

The Principal Commissioner of Income Tax, Bathinda

...Appellant

Versus

HPCL Mittal Energy Ltd.

...Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present:- Mr. Denesh Goyal, Advocate,
for the appellant.

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S.J. VAZIFDAR, C.J. (ORAL)

This is an appeal against the order of the Income Tax Appellate Tribunal dated 25.01.2017 extending a stay in the appeal filed by the respondent/assessee. The matter pertains to the assessment year 2008-2009.

2. The main grievance is that although the stay has been continued from time to time, the matter itself has not been decided by the Tribunal. Mr. Goyal invites our attention to an order dated 14.09.2015 disposing of the appellant's applications for vacating the stay on the ground that the appeal had been heard and that the order was "under pronouncement". It appears that there was a difference of opinion between the members of the Tribunal and the matter, therefore, had to be referred to a third member. Mr. Goyal's grievance is that the third member has not even been nominated since the pronouncement of the order. However, the appellant has also not made any application to the Tribunal for the same. We have no doubt that if the attention of the

Tribunal is invited to the facts, the President of the Tribunal will forthwith nominate the third member, if not already nominated and request him to dispose of the matter as expeditiously as possible in view of the issue involved as well as in view of the amount involved.

3. The appeal is accordingly disposed of.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

14.02.2018

Amodh

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No