

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No.16 of 2019**

- Smt. Savitri Devi Mittal, Aged About 46 Years, W/o Shri Mahendra Mittal Near Canal Shiv Mandir Near Chandanipara, Post Office Champa District Janjgir - Champa Chhattisgarh.

---- Petitioner

Versus

1. Chief Commissioner Income Tax, Aaykar Bhawan, Civil Lines, Raipur Chhattisgarh.
2. Commissioner Of Income Tax, (Appeals) Aaykar Bhawan Vyapar Vihar, Bharti Nagar, Bilaspur Chhattisgarh.
3. Tax Recovery Officer, Bilaspur Mahima Complex, Vyapar Vihar Bilaspur Chhattisgarh.

---- Respondents

For Petitioner	:	Shri Gary Mukhopadhyay, Advocate.
For Respondent	:	Ms. Naushina Afrin Ali, Advocate.

Order On Board**By****Hon'ble Shri Justice Prashant Kumar Mishra.****12/03/2019**

1. Admittedly, petitioner's appeal against the order of assessment is pending before the CIT (Appeals) since 13.04.2015 and there is no interim order staying the recovery of Income Tax dues against the petitioner.
2. The present Writ Petition is against the order of attachment.

3. Considering the fact that petitioner's appeal is pending before the CIT (Appeals) for last about 4 years ends of justice would be served if the CIT (Appeals) is directed to decide the matter at the earliest preferably within a period of six weeks from today.
4. It is made clear that this court has not expressed any opinion on the merits of the case.
5. In the meanwhile, the order of attachment may continue and if the Income Tax Authority proceeds to put the attached property to auction, the petitioner would at liberty to move an application for stay before the Appellate Authority.

Sd/-

(Prashant Kumar Mishra)
Judge

Ayushi