

NAFR

HIGH COURT OF CHHATTISGARH, BILASPURWPT No. 20 of 2019

- Shri Jai Bhole Traders, A Partnership Firm Through One Of Its Partner, Manoj Ram S/o Shri Ramchandra, Aged About 37 Years, R/o Laxmi Talkies Parisar, Juna Bilaspur Chhattisgarh.

---- Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Circle 2 (1) , Ayakar Bhavan, Vyapar Vihar Bilaspur Chhattisgarh.
2. Commissioner, Income Tax (Appeals) Ayakar Bhavan, Vyapar Vihar Bilaspur Chhattisgarh.

---- Respondents

For Petitioner	:-	Shri Neelabh Dubey, Advocate
For Respondent(s)	:-	Shri Amit Chaudhari, Advocate and Ms Naushina Afrin Ali, Advocate

Order On Board ByHon'ble Justice Shri Prashant Kumar Mishra19/03/2019

1. At the outset learned Standing Counsel for the Revenue would raise preliminary objection that the petitioner has the remedy of approaching Principal CIT for grant of stay on such condition which may be considered by the said authority as it deems appropriate in accordance with the

circulars issued by the CBDT.

2. At this stage Shri Neelabh Dubey, learned counsel for the petitioner, would submit that petitioner has no difficulty in approaching the Principal CIT, however, in the meanwhile, Garnishee Notice under Section 226 (3) of the Income Tax Act, 1961 has been issued vide Annexure P-1, therefore, if the said notice to the Bank is given effect to during pendency of his application before the Principal CIT, the appeal/stay application itself would be rendered infructuous to that extent.
3. Considering the entire facts' situation of the case the writ petition is disposed of with direction that in the event petitioner moves an application for grant of stay before Principal CIT within a period of two weeks from today the said authority shall consider and disposed of the stay application within next two weeks.
4. In the meanwhile, during pendency of the Stay Application before the Principal CIT the Garnishee Notice dated 19.02.2019 (Annexure P-1) shall not be given effect to.

Sd/-
Prashant Kumar Mishra
Judge