

HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No. 63 of 2019**

- M/s Shri Shyam Warehousing And Power Limited A Private Limited Company Under The Provisions Of The Companies Act 1956, Having Its Registered Office At Village- Banari, Tahsil- Janjgir, District- Janjgir- Champa, Chhattisgarh, Through Its Director Ramesh Kumar Sultania

---- Petitioner**Versus**

1. The Principal Commissioner Of Income Tax Aayakar Bhawan, Vyapar Vihar Road, Bhartiya Nagar, Bilaspur, Chhattisgarh
2. Asst. Commissioner Of Income Tax Circle-2(1), Vypar Vihar, Bilaspur, District- Bilaspur, Chhattisgarh

---- Respondents

For Petitioner : Shri Ajay Wadhwa, Advocate with Shri Ankit Singhal, Advocate

For Respondents : Shri Amit Chaudhary, Advocate With Ms. Naushina Afrin Ali, Advocate

Hon'ble Shri Justice Sanjay K. Agrawal**Order On Board****03/04/2019**

1. Heard on admission.
2. Petitioner has preferred this petition calling in question the order dated 14.03.2019 passed by the Principal Commissioner, Income Tax, Bilaspur, whereby the petitioner's application for stay of demand was rejected and the petitioner has been directed to pay 20% of the total demand.
3. Learned counsel for the petitioner would submit that the impugned order is contrary to the order passed by the Supreme Court in the matter of ***Principal Commissioner of Income Tax 5 & ors. Versus M/s. LG Electronics India***

Pvt. Ltd. in Civil Appeal No.6850 of 2018 and the order passed by this Court in the matter of **M/s Aarti Sponge & Power Ltd. Versus The Assistant Commissioner of Income Tax-2 (1) (WPT No.59 of 2018 and another connected matter)** on 10.04.2018.

4. Learned counsel for the respondents would submit that the Principal Commissioner is ready and willing to pass a speaking and reasoned order in view of the M/s Aarti Sponge (supra), therefore, the matter may be remitted back.
5. In view of the above, the impugned order dated 14.03.2019 (Annexure P-8) is set aside and the matter is remitted back to the Principal Commissioner, Income Tax, Bilaspur, for passing afresh order after giving opportunity of hearing to the petitioner following the principles laid down in the matter of M/s Aarti Sponge (supra) expeditiously. At this stage, Shri Ajay Wadhwa, learned counsel for the petitioner submits that no coercive steps shall be taken against the petitioner. Ms. Naushina Afrin Ali, learned counsel for the respondents submits that the Department will firstly reconsider the application for stay of demand afresh and after passing reasoned & speaking order on stay application, only the steps for recovery shall be taken in accordance with law.
6. With the aforesaid observation, the writ petition stands disposed of.
7. Certified copy today on usual charges.

Sd/-

Sanjay K. Agrawal
Judge

Ashu