IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.903 OF 2018

Siddharth Prakash Mandavia … Petitioner
V/s.
The Union of India and ors. … Respondents

Ms.Deepa Premchandran for the Petitioner.
Mr.Sham Walve for the Respondent.

CORAM : AKIL KURESHI AND
S.J.KATHAWALLA, JJ.
DATE : JUNE 10, 2019.

P.C.:-

1. Petitioner-assessee has challenged an order dated 22nd August, 2017 passed by the Assistant Commissioner of Income Tax refusing the petitioner's request for unconditional stay of demand pending appeal against the order of assessment.

2. It is undisputed that after the said impugned order was passed, petitioner had also approached the Commissioner of Income Tax with similar prayers. Such petition is pending. It appears that on account of

confusion about the petitioner's address the communications issued by the Commissioner fixing the date of hearing did not reach the petitioner.

3. Be that as it may, let the petitioner appear before the Commissioner of Income Tax-22, Mumbai on 17th June, 2019 personally or through authorized representative at 12.00 noon for hearing the petitioner's stay petition. It is clarified that looking to the workload if it is not possible for the Commissioner to conduct the hearing on such date, it would be open for him to adjourn the proceeding to a suitable date thereafter.

4. Till the Commissioner disposes off the stay petition, interim relief granted by this Court in the present petition shall continue. If the order passed by the Commissioner is adverse to the petitioner, it would be open for the petitioner to file fresh petition. Petition disposed of accordingly.

(S.J.KATHAWALLA, J.) **(AKIL KURESHI, J.)**

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