

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

**CWP No.5993 of 2019**

**Date of Decision : 18.03.2019**

Gurdas Garg

....Petitioner

Versus

Central Board of Direct Taxes and others

...Respondents

CORAM : HON'BLE MR.JUSTICE MAHESH GROVER  
HON'BLE MR JUSTICE LALIT BATRA

Present: Mr. Pankaj Jain, Sr. Advocate with  
Mr. Sachin Bhardwaj, Advocate  
for the petitioner.

**MAHESH GROVER, J.(O)**

It is not in dispute that the petitioner has filed an appeal against the order of assessment but without a prayer for equitable relief. Therefore, the present petition is totally misconceived as the petitioner would certainly have a remedy of making a prayer for stay etc. before the appellate authority. We would, therefore, not entertain the present petition in view of the specific remedy available to the petitioner.

In case the petitioner makes an application for any equitable relief before the appellate authority under law within a period of one week from today, the appellate authority shall consider the same in the manner prescribed in law and decide it within a period of three weeks thereafter. Ordered accordingly.

Petition stands disposed of.

(MAHESH GROVER)  
JUDGE

18.03.2019  
dss

(LALIT BATRA)  
JUDGE

|                           |        |
|---------------------------|--------|
| Whether speaking/reasoned | Yes/No |
| Whether reportable        | Yes/No |