THE HONOURABLE SRI JUSTICE M.S. RAMACHANDRA RAO

and

THE HONOURABLE SRI JUSTICE T. AMARNATH GOUD

<u>Writ Petition No.1734 of 2020</u>

<u>ORDER</u> : (per Hon'ble M.S. Ramachandra Rao)

An order of assessment under Section 143(3) of the Income Tax Act, 1963 was passed against the petitioner for the Assessment Year 2017-18 on 23.12.2019.

2. The petitioner filed an application for rectification under Section 154 of the Act on 26.12.2019.

3. The petitioner contends that the respondent is not passing any orders on the said application for rectification, but instead is attempting to collect the outstanding dues arising out of the said assessment order, and that this action on the part of respondent is illegal, arbitrary and violative of Articles 14 and 300-A of the Constitution of India.

4. Sri B. Narasimha Sarma, counsel appearing for respondent, states that the respondent would dispose of petitioner's application for rectification within a period of four (04) weeks from the date of receipt of copy of the order.

5. In view of the said submission, the Writ Petition is disposed of directing the respondent to dispose of petitioner's application for rectification dt.26.12.2019 filed under Section 154 of the Act within a period of four (04) weeks from the date of receipt of copy of the order and till the said application is disposed of, there shall be stay of collection of outstanding demand arising of the said Assessment order dt.23.12.2019 passed against the petitioner.

6. Accordingly, the Writ Petition is disposed of with the above directions. No order as to costs.

7. As a sequel, miscellaneous petitions pending if any in this Writ Petition, shall stand closed.

JUSTICE M.S.RAMACHANDRA RAO

JUSTICE T. AMARNATH GOUD

Date: 03.02.2020
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