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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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Date of Decision: 20.01.2020

1. CWP No.9055 of 2019

Shri Bharat Bhushan Kumar

Petitioner

Versus

Joint Commissioner of Income Tax, Gurugram and another

Respondents

2. CWP No.9061 of 2019

Shri Deepak Kumar

Petitioner

Versus

Joint Commissioner of Income Tax, Gurugram and another

Respondents

3. CWP No.9065 of 2019

Noni Farms Pvt. Ltd.

Petitioner

Versus

Joint Commissioner of Income Tax, Gurugram and another

Respondents

4. CWP No.9077 of 2019

Shri Aman Sharma

Petitioner

Versus

Joint Commissioner of Income Tax, Gurugram and another

Respondents

CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Ms. Radhika Suri, Sr. Advocate with
Mr. M.S. Kanda, Advocate
for the petitioners.

Mr. Jitin Kohli, Jr. Standing Counsel
for the respondents.

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<u>AJAY TEWARI, J (Oral):</u>

These four writ petitions have been filed against the order of dated 05.03.2019 passed by the Joint Commissioner of Income Tax, Central Circle-I, Gurgaon and order dated 18.03.2019 passed by the Pr. Commissioner of Income Tax (Central) Gurugram, insisting 20% pre-deposit amount for the assessment year 2010-11 to 2015-16.

On 25.11.2018, following order was passed:

> "*Learned senior counsel points out that these impugned notices would have to be withdrawn in view of the decision of a similar issue by the ITAT.*
>
> *Counsel for the respondents seeks an adjournment.*
>
> *Adjourned to 02.12.2019.*
>
> *A photocopy of this order be placed on the files of other connected case(s).*"

Today, learned counsel for the Revenue has very fairly accepted that for a similar issue, penalty has been deleted by the Income Tax Appellate Tribunal in case of similarly situated assessee.

In the circumstances, she has also stated that appeal would be decided by the Commissioner on merits and till the decision of the appeal, no recovery shall be made.

Accordingly, the petitions are disposed of with a direction that no recovery shall be made till disposal of the aforesaid appeals.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

January 20, 2020
pankaj baweja

1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No