120 21-09-2021

AKG

Ct. 2

WPA 2721 of 2020
With
WPA 2723 of 2020
Dhatrigram Niralgachi Samabay Krishi Unnayan Samity Ltd.

Versus
Union of India & Ors.
With
(Through Video Conference)

Mr. P. K. Das,
Mr. Subrata Mukherjee,
Mr. R. Sengupta
...For the Petitioner.

Mr. Smarajit Roy Chowdhury,
Mr. Arunava Ganguly
...For the Union of India.

In this matter, the petitioner has come up against the impugned order dated February 5, 2020, rejecting the application under Section 220 (6) of the Income Tax Act, 1961 on the ground that the respondent assessing officer has no jurisdiction to insist upon the petitioner for making 20% of the demand in question in filing the appeal against the assessment order.

It has also been submitted by the learned advocate for the petitioner that after filing the writ petition, his bank account in question has been attached and he further submits that his appeal is pending before the C.I.T. (Appeal) and the same has not been disposed of, though, it has been filed on January 24, 2020.

Learned advocate appearing for the petitioner submits that hearing of the C.I.T. (Appeals) has been concluded.

Considering the facts, I am of the view that there is no need of keeping the writ petition pending and I am inclined to dispose of this writ petition by directing the respondent, C.I.T. (Appeals) concerned to dispose of the aforesaid pending appeal within four weeks from the date of communication of this order.

It is needless to mention that the legal consequence of attachment and other consequences will depend upon the outcome of the aforesaid pending appeal.

Accordingly, the writ petitions being **WPA 2721 of 2021** and **WPA 2723 of 2021** are disposed of.

(Md. Nizamuddin, J.)