# HIGH COURT OF CHHATTISGARH, BILASPUR

**WPT No. 110 of 2021**

1. M/s India Steel Co. Having Its Office At Nehru Nagar, Korba Through Its Proprietor Dost Mohammed Rojanali Shaikh Aged About 57 Years Son Of Late Rojanali Shaikh, Resident Of Nehru Nagar Ward No. 31, Behind Sub-Station Balco, Korba, District - Korba (Chhattisgarh)
2. Dost Mohammed Rojanali Shaikh Son Of Late Rojanali Shaikh Aged About 57 Years Resident Of Nehru Nagar, Ward No. 31, Behind Sub-Station Balco, Korba, District - Korba (Chhattisgarh)

**---- Petitioners**

**Versus**

1. Assistant Commissioner Of Income Tax Circle 1 (1) Bilaspur Office Of Assistant Commissioner Of Income Tax Circle 1 (1), Bilaspur Mahima Complex, IT Office, Vyapar Vihar, Bilaspur, Chhattisgarh.
2. Assistant Commissioner Of Income Tax / Deputy Commissioner Of Income Tax Korba Office Of Assistant Commissioner Of Income Tax Mahanadi Complex, Niharika Road, Korba, Chhattisgarh.
3. Commissioner Of Income Tax (Appeals) Bilaspur Aayakar Bhawan, Vyapar Vihar, Bilaspur, Chhattisgarh.
4. Union Of India Through Its Secretary Department Of Revenue, Ministry Of Finance, North Block, New Delhi - 110001
5. Punjab National Bank Through Its Branch Manager Of Branch Located At 55, Transport Nagar, Korba (Chhattisgarh)
6. United Bank Of India Through Its Branch Manager Of Branch Located At 55, Transport Nagar, Korba (Chhattisgarh)

**---- Respondents**

---

| | | |
|---|---|---|
| For Petitioner | : | Shri Siddharth Dubey, Advocate |
| For Respondent/ Income Tax | : | Shri Amit Chaudhari, Advocate |
| For Respondent No. 5 & 6 | : | Shri Pushpendra Singh Baghel, Advocate |

---

## Hon'ble Shri Justice Goutam Bhaduri

## Order on Board

**23.07.2021**

Heard

1. Learned counsel for the petitioner would submit that against the assessment order wherein demand of Rs. 1,66,52,751/- was raised, the petitioner had filed an appeal which is pending before the Commissioner of Income Tax (Appeals). In the meanwhile Rs. 11,63,421/- was withdrawn from the bank account of the petitioner by the Department by attachment of the bank account which is around 6.99% precisely 7% of the requisite amount necessary for consideration of stay. It is stated that in case the stay is prayed for against the assessment done, 20% of the disputed amount is required to be deposited. It is contended that since the bank account was attached, the petitioner filed an application before the Assessing Officer to release the bank account and requested to pay an amount of Rs. 25,000/- per month as installments so that the deposit to the extent of 20% is achieved for consideration of the appeal. He further submits that thereafter the order has been passed by the Assessing Officer by dismissing such request. It is stated the said order is a non speaking one and therefore he prays that Assessing Officer may be directed to reconsider the prayer of the petitioner and pass a fresh order.
2. Learned counsel for the respondent/ Income tax submits that the petitioner may approach the Principal Chief Commissioner Income Tax for review of the decision of the Assessing Officer since the Assessing Officer do not have any power to review.
3. Heard learned counsel for the parties and perused the documents.
4. Clause C of the circular dated 29.02.2016 reads as under:-

> (C) In a case where stay of demand is granted by the assessing

officer on payment of 15% (new 20% as stated) of the disputed demand and the assesses is still aggrieved, he may approach the jurisdictional administrative Pr. CIT/ CIT for a review of the decision of the assessing officer.

5. Having considered the submissions, since the petitioner seeks to review of the order passed by the Assessing Officer wherein the Assessing Officer has declined to grant permission of payment of installment of Rs. 25,000/- per month to achieve deposit of 20% of the initial demand of Rs. 1,66,52,751, the petitioner may approach the Principal Chief Commissioner Income Tax for further review if so advised. Since, the circular engrafts the fact that review may be exercised by Principal Chief Commissioner Income Tax the petitioner may approach the Commissioner for his grievance within a reasonable time.

6. With the aforesaid observation, the petition stands disposed of.

**Sd/-**

**(Goutam Bhaduri)**

Jyoti **Judge**