Meena

IN THE HIGH COURT OF BOMBAY AT GOA

MISC. CIVIL APPLICATION NO. 174 OF 2021
IN
TAX APPEAL NO. 84 OF 2015
AND
MISC. CIVIL APPLICATION NO. 175 OF 2021
IN
TAX APPEAL NO. 87 OF 2015
AND
MISC. CIVIL APPLICATION NO. 178 OF 2021
IN
TAX APPEAL NO. 92 OF 2015

THE PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL), BANGALORE ...Applicant

Versus

RADHA S TIMBLO ...Respondents

Ms. Amira Razaq, Standing Counsel for the Applicant.

Mr. Devidas J. Pangam with Mr.P. Sawant, Advocates for the respondents.

AND

MISC. CIVIL APPLICATION NO. 176 OF 2021
IN
TAX APPEAL NO. 89 OF 2015
AND
MISC. CIVIL APPLICATION NO. 177 OF 2021
IN
TAX APPEAL NO. 91 OF 2015
AND
MISC. CIVIL APPLICATION NO. 179 OF 2021
IN
TAX APPEAL NO. 85 OF 2015

THE PRINCIPAL COMMISSIONER OF

INCOME TAX (CENTRAL) BANGALORE ...Applicant
Versus
TIMBLO PRIVATE LIMITED ...Respondents

Ms. Amira Razaq, Standing Counsel for the Applicant.

Mr. Devidas J. Pangam with Mr.P. Sawant, Advocates for the respondents.

CORAM: MANISH PITALE &
SMT. M.S. JAWALKAR,JJ

DATED: 17th September, 2021.

P.C.:

1. These applications have been moved by the respondents in these appeals seeking appropriate orders from this Court. It is stated in the applications that proceedings under Section 153A of the Income Tax Act, 1961, have been initiated against the appellants and that there is urgency in the matters for the reason that according to the Assessing Officer the Assessment orders pursuant to such proceedings have to be passed by 30/09/2021.

2. This Court is of the opinion that these applications can be disposed of with a direction that the proceedings initiated under Section 153A of the aforesaid Act may continue but the Assessing Officer shall not pass any final orders during the pendency of these appeals.

3. The applications stand disposed of with the aforesaid clarification.

4. List these appeals for final hearing on 26/11/2021 at the top of the final hearing board.

5. Needless to say that this clarification applies to the Assessment Years that are the subject matter of these appeals.

SMT. M.S. JAWALKAR,J. **MANISH PITALE, J.**