

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.910 OF 2020

Shreenath Development Corporation & Ors.Petitioners

V/s.

Income Tax Officer, Ward 20(3)(3) & Ors. ...Respondents

Mr. Devendra Jain for Petitioners

Mr. Sham V. Walve a/w Mr. Prithish Chatterjee for Respondents-Revenue

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ
DATED : 30th NOVEMBER 2021

PC. :

1 This petition has been filed in view of the communication dated 16th January 2020 at Exhibit-N-4 to the petition which, purportedly is an order rejecting petitioner's request for stay of demand. The same reads as under:

*To,
M/s. Shreenath Development Corporation,
Prathmesh, 132, Khareghat Road,
Hindu Colony, Dadar (E),
Mumbai – 400 014.*

Sub : Request for Stay of Demand for A.Y. 2011-12 – reg.

Ref. : Your letter dated 27.12.2019.

Kindly refer to the above.

I have been directed to inform you that your above referred application has been considered and rejected. Therefore, you are directed to deposit 20% of the outstanding demand within 2 days. The balance demand is stayed till the decision of the first appeal.

Yours faithfully,

*(MINI NAIR)
ITO (HQ) Tech.-20, Mumbai.*

2 This can at best be called only a communication and not an order. The Principal Commissioner of Income Tax-20, on whose letter head this

communication has been sent, has not even considered it fit or necessary to give any evidence of having considered petitioner's request for stay of demand, application of mind and why he or she thought it fit to reject the stay of demand request.

3 In the circumstances, the Principal Commissioner of Income Tax-20 is directed to consider petitioner's request for stay of demand within four weeks from today and pass such order as he deems fit in accordance with law. The Principal Commissioner of Income Tax-20 shall also give a personal hearing to petitioner before passing any such order. The order shall be a reasoned order.

4 Petition accordingly disposed.

(AMIT B. BORKAR, J)

(K.R. SHRIRAM, J.)