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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

**INTERIM APPLICATION No. 245 OF 2020**
**IN**
**INCOME TAX APPEAL No. 253 OF 2017**

Ronnie Mehta ... Applicant
Vs.
Principal Commissioner of
Income Tax 19... Respondent

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Mr. Ajaykumar Singh, for the Applicant.

Mr. Sham Walve, for the Respondent.

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**CORAM : SUNIL P. DESHMUKH &**
**ABHAY AHUJA, JJ.**

**DATE : APRIL 7, 2021**
**(Through Video Conference)**

PC :

1. Under this application, applicant prays to stay operation of impugned order dated 3rd August, 2016 against which appeal before this court has been admitted and substantial question of law has been framed. The appeal has been preferred against penalty order of assessment order under section 271(1)(c) of the Income Tax Act, 1961.

2. We have been informed that the applicant / appellant

has paid the entire amount. Learned counsel Mr. Walve, however, purports to submit that proceedings are pending before the Magistrate.

3. Appeal is admitted and substantial question of is law is framed. Penalty amount is paid, no demand is pending against assessee In the circumstances, pending consideration of appeal we deem it appropriate to stay operation of the impugned order in terms of prayer clause (a), which reads thus:

> "(a) That the operation of the impugned order dated 3/8/2016 (Exhibit-K) be stayed pending the present appeal is finally heard and disposed off."

3. Interim application is accordingly disposed of in aforesaid terms.

Sd/-
**[ABHAY AHUJA, J.]**

Sd/-
**[SUNIL P. DESHMUKH, J.]**

Vinayak Halemath