

CM-5482-CWP-2021 in/and
CWP-6185-2021

Date of Decision: 7.4.2021

Prem Chand Bansal & Sons (HUF)

..... Petitioner

Versus

Principal Commissioner of Income Tax

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE RAJESH BHARDWAJ**

Present: Mr. K.L. Goyal, Sr. Advocate with
Mr. Rishab Singla, Advocate, for the petitioner.
Mr. Yogesh Putney, Senior Standing Counsel for
the respondent.

AJAY TEWARI, J. (ORAL)**CM-5482-CWP-2021**

Short reply on behalf of the respondent is taken on record.

The application stands disposed of.

CWP-6185-2021

This petition has been filed challenging the order (Annexure P-5).

In the reply, it has been conceded that the case would have to
be considered in view of the circular No.04 of 2021 dated 23.3.2021.

Learned Sr. Counsel appearing for the petitioner states that he
would have no objection but the fact of the matter is that the petitioner has
filed his application and he is ready to pay the tax but the time limit for the
same is upto 30.4.2021 and therefore, a direction should be issued to the
respondent to decide the claim of the petitioner as expeditiously as possible.

We find weight in the arguments and Mr. Putney has no
objection to this course of action.

In view of the above, the present petition is disposed of with a
direction to the respondent to consider and decide

the issue whether the petitioner is liable to pay tax 100% or 125% within a period of one week from the date of receipt of certified copy of this order in accordance with law by way of passing a speaking order.

Copy of this order be given dasti to learned counsel for the parties under the signature of the Court Secretary.

**(AJAY TEWARI)
JUDGE**

**(RAJESH BHARDWAJ)
JUDGE**

7.4.2021
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Whether Speaking/Reasoned	:	Yes/No
Whether Reportable	:	Yes/No