IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

209 **CWP-14857-2021 (O&M)**
Decided on : 13.8.2021

G.S.Sethi & Co. **....Petitioner**

VS

Central Board of Direct Taxes and others **....Respondents**

CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE GIRISH AGNIHOTRI

Present :- Mr. Nikhil Goyal, Advocate
for the petitioner.

Mr. Vivek Sethi, Sr. Standing counsel with
Mr. Varun Issar, Jr. Standing counsel
for the respondents.

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AJAY TEWARI, J.(Oral)

1. This writ petition has been filed under Articles 226/227 of the Constitution of India praying for quashing the assessment order dated 31.12.2019 passed by respondent No. 2 (Annexure P-6) to the extent of fresh addition of Rs. 33,18, 117/- on issues which were not directed to be examined by the ITAT creating a demand of Rs. 14,75,098/- or in alternate to direct the respondent No.3 to decide the appeal in a time bound manner.

2. On the last date the following order was passed :-

> "*Through this writ petition, the petitioner has challenged the inaction of respondent No.3 on the ground that appeal which is being pending since 12.03.2020 is not being heard due to COVID restriction and in the meantime, application filed for rectification has also been rejected.*
>
> *Notice of motion.*

On asking of this Court, Mr. Tajender Joshi, Advocate appears and accepts notice on behalf of the respondents and seeks time to get instructions.

Adjourned to 13.08.2021."

3. Learned Senior Standing counsel for the respondents states that it is correct that due to COVID-19 pandemic the appeal of the petitioner was delayed but he undertakes that the appeal would be decided on merits in accordance with law within two months and the prayer for interim relief shall be decided in accordance with law within two weeks from the date of receipt of certified copy of this order.

4. Learned counsel for the petitioner is satisfied with this due course of action.

5. Consequently, petition stands dispose of in the above terms.

6. Since the main case has been decided, the pending miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(GIRISH AGNIHOTRI)
JUDGE

13.8.2021
anuradha

Whether speaking/reasoned - Yes/No
Whether reportable - Yes/No