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

WRIT PETITION NO.1729 OF 2022

Deegee Orchards Private Limited ….Petitioner

V/s.

The Commissioner of Income Tax
Appeal – 9 and Ors. ….Respondents

Mr. P. Ranjan i/b. Halai and Co. for petitioner.
Mr. Suresh Kumar for respondent.

CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ.
DATED : 22nd APRIL 2022

P.C.:

1 The only issue in this petition is petitioner's appeal which was filed on 23rd January 2008 is yet to be heard and disposed. Petitioner has been running from pillar to post to find the status of its appeal but has only drawn a blank. Tired of running around, petitioner has come to this Court to direct respondent no.1 or respondent no.2 to list the appeal and dispose it.

2 On 19th April 2022, the following order came to be passed :

1. Mr. Suresh Kumar states that it is not very clear what is correct Appeal number which Petitioner says is pending.

2. Mr. Ranjan states that details could be found in Exhibit 'E' at page 36 of Petition. The concerned Assessing Officer is directed to confirm whether Appeal number given in Exhibit 'E' at page 36 is the correct Appeal number.

3. The Assessing Officer shall also find out before which CIT appeal, Petitioner's Appeal is pending. This exercise shall be done by 20th April, 2022 evening.

4. Petition be listed on 22nd April, 2022.

5. Mr. Ranjan seeks leave to add Principal CCIT, National Faceless Appeal Centre (NFAC), address at – C-Block, 4th Floor, S.P.M. Civic Centre, New Delhi – 110 001, as Respondent No.4. Leave granted. Reverification dispensed with.

Following this order, petitioner has amended the petition.

3 Today Mr. Suresh Kumar stated that his instructions are that neither the Faceless Regime nor the Commissioner of Income Tax (Appeal)-9, Mumbai is able to locate the appeal filed by petitioner. Mr. Suresh Kumar states that if the Court directs petitioner to file a copy of the appeal already filed, the Commissioner, who will be directed by this Court, will hear and dispose the appeal. Mr. Suresh Kumar only requests that a reasonable time be given for disposing the appeal.

4 Respondent no.2 has informed petitioner sometime in October 2018 that assessment of petitioner and appeal papers have been transferred to Commissioner of Income Tax (Appeal)-9, Mumbai on decentralisation and petitioner should approach the office of Commissioner of Income Tax (Appeal)-9, Mumbai for further action. We have to also note that even the Commissioner of Income Tax (Appeal)-9, Mumbai have said that they do not have papers. But since the Commissioner of Income Tax (Appeal)-I, Nagpur has informed petitioner that papers have been transferred to Commissioner of Income Tax (Appeal)-9, Mumbai, we direct respondent no.1 to hear the appeal. Mr. Suresh Kumar states that the new designation of respondent no.1 is CIT.AU-9 and the address is Room No.645, Aayakar Bhavan, M.K.

Road, Mumbai.

5 The said CIT.AU-9 shall hear the appeal and dispose the same within eight weeks of receiving a copy of Form No.35 filed by petitioner with the appeal and documents annexed thereto. Petitioner shall file the same within one week from the date this order is uploaded. We are giving such a short time because this petition relates to Assessment Year 2005-2006 and the appeal has been filed more than 14 years ago.

6 Petition disposed with no order as to costs.

7 We clarify that we have not made any observations on the merits of the case.

(N.R. BORKAR, J.) **(K.R. SHRIRAM, J.)**