WPA 2181 OF 2023

09.02.2023
Sl no. 2
Ct no. 2
P.M.

Vrinda Engineers Pvt. Ltd.
- Vs -
The Deputy Commissioner of Income Tax, Circle 1(1) & Ors.

Mr. J. P. Khaitan, Sr. Adv.
Mr. Saurabh Bagaria,
Mr. Rites Goel
... for the petitioner

Mr. Tilak Mitro
... for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 29th December, 2022 under Section 147/263 of the Income Tax Act, 1961 on the ground of violation of principle of natural justice by not allowing the assessee petitioner to have access/inspection of some inspection report on which the Assessing Officer concerned has relied while passing the impugned reassessment order which is an admitted position. But at the same time, I am of the view that this is the issue of such a nature it can be adjudicated by the appellate authority since the impugned order is an appellable order.

Mr. Khaitan, learned senior advocate appearing for the petitioner by order of this Court dated 8th February, 2023 was given liberty to take instruction from the petitioner as to whether it is agreeable to pay 10% of the disputed tax and to file appeal before the appellate authority concerned to which learned advocate appearing for the assessee submits that petitioner is ready and willing to pay 10% of the disputed tax amount and to prefer the appeal against the impugned reassessment order.

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA 2181 of 2023 is disposed of on the following terms and conditions :

i) Petitioner shall file appeal against the impugned assessment order dated December 29, 2022, within a period of two weeks from date.

ii) Petitioner shall make payment of 10% of the disputed tax within a period of ten days.

iii) If petitioner files the document before the Assessing officer concerned relating to filing of appeal and deposit of the amount of tax as per the order of this

Court, in that event the assessing officer concerned shall not take any coercive action against the petitioner till the disposal of the appeal to be filed.

iv) If petitioner files the appeal within the time stipulated herein the appellate authority concerned shall expedite the appeal and dispose of the same not beyond the period of six months from date without being influenced by any observation made in this writ petition.

With this observation and direction this writ petition stands disposed of.

(Md. Nizamuddin, J.)