16.03.2023
PB
Sl. No.40.

WPA 4471 of 2023

Metroark Pvt. Ltd. & Anr.
Vs
The Income Tax Officer, Ward No.10(2), Kolkata & Ors.

Mr. R. N. Dutta,
Ms. Aratrika Roy.
... For the Petitioner.
Ms. Smita Das De.
.........for the respondents.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition for relief of direction upon the Chairman, Central Board of Taxes/ respondent no.3 to consider and dispose of its application for condonation of delay under Section 119(2)(b) of the Income Tax Act, 1961, in filing Form-10-IC read with Section 115BAA, of the Act relating to assessment year 2021-2022, which has been filed on 6th December, 2022 being Annexure P-6 to the writ petition and also prays for stay of demand for the aforesaid relevant assessment year till the disposal of such application by the Board. It appears from record that petitioner has made an application for stay of demand before the assessing officer concerned on 6th

December, 2022 being Annexure P-7 to the writ petition.

Considering the facts and circumstances of this case and submission of the parties, this writ petition being WPA 4471 of 2023 is disposed of by directing the Chairman, CBDT, to consider and dispose of the aforesaid application of the petitioner dated 6th December, 2022, in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorised representatives, within a period of six weeks from the date of communication of this order.

The assessing officer concerned/respondent no.1 is directed to consider and dispose of the application of the petitioner dated 6th December, 2022, for stay of demand in question by passing a reasoned and speaking order in accordance with law after giving an opportunity of hearing to the petitioner or its authorised representatives, within a period of eight weeks from the date of communication of this order

With this observation, this writ petition being WPA 4471 of 2023 stands disposed of.

(Md. Nizamuddin, J.)