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W.P.A. 27288 of 2022
(Assigned)

M/s. Aditya Plaza Makers Pvt. Ltd.
Vs.
The Principal Commissioner of Income Tax
(Central), Kolkata & anr.

Mr. Mainak Bose
Mr. Kajal Ray
... for the petitioner

Mrs. Smita Das De
... For the respondents

Heard learned Counsel for the parties.

Mr. Mainak Bose, learned Counsel appearing on behalf of the petitioner submits that a demand of 5 crore rupees has been raised upon the petitioner wherein the return file show a tax liability of approximately Rs.26 lacs. He submits that the high pitch demand, which is 100 times that of the declared income, is without any basis in law. He further submits that his appeal should be heard without requirement of pre-deposit. He also submits that payment of pre-deposit would amount to extreme prejudice to the petitioner.

By a letter dated 18th November, 2022, the stay of demand has been rejected by the Principal Commissioner of Income Tax (Central) Kolkata-700002, being the respondent no.1 herein.

Keeping the balance of interest of both parties, I am of the view that the CIT(Appeal), Kolkata should immediately hear out the appeal of the petitioner without any opportunity of adjournment being granted to the petitioner. It is to be noted that the present demand is reference to Assessment Year 2018-2019. The CIT (Appeal) is directed to grant an opportunity of hearing to the petitioner and immediately pass a reasoned order in the appeal within a period of six weeks from date.

With the above observations, this writ petition is disposed of.

(Shekhar B. Saraf, J.)