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WPA 28739 of 2022

Dinesh Kumar Goyal
Vs
The Income Tax Officer, Ward-6(1), Kolkata & Ors.

Mr. R.N. Dutt,
Ms. Sutapa Roy Chowdhury,
Mr. Abhijit Das,
Ms. A. Ray
... For the Petitioner.

Mr. Om Narayan Rai
... For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned outstanding demand dated 16^{th} December, 2022 relating to the assessment year 2013-2014 being Annexure P-15 at page 146 to the writ petition. Petitioner submits that against the relevant assessment order out of which the demand in question is arising, petitioner has filed appeal before the Commissioner of Income Tax(Appeals) concerned on 17^{th} May, 2016 along with an application for stay of demand in question and both are pending till date though more than six years have been passed after filing the same and all on a sudden the Assessing Officer concerned, for realizing of the demand in question has issued the impugned demand notice.

Considering the facts and circumstances of the case as appears from record and submission of the parties this writ petition being WPA 28739 of 2022 is disposed of by directing the Appellate Authority concerned to consider and dispose of the aforesaid application for stay of demand as appears at page 89 of the writ petition in accordance with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or his authorised representative within a period of four weeks from the date of communication of this order.

This court does not appreciate such delay of more than six years on the part of the CIT(Appeals) concerned in disposing of the appeal. It is expected that the CIT(Appeals) concerned shall show some promptness and avoid such delay in future. CIT(Appeals) concerned shall dispose of the pending appeal in question as expeditiously as possible but not beyond three months from the date of communication of this order.

Till the disposal of the stay application filed before the Appellate Authority concerned on 17th May, 2016, there shall be status quo with respect to the impugned demand dated 16th December, 2022.

(Md. Nizamuddin, J.)