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ORDER SHEET

WPO 1511 of 2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

KEVENTER AGRO LIMITED
Vs
ASSISTANT/DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 4(1), KOLKATA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 22nd August, 2023.

Mr. J.P. Khaitan, Sr. Adv.
Mr. Akhilesh Gupta, Adv.
Mr. Pranav Sharma, Adv.
Ms. Ananya Rath, Adv.
...For the petitioner
Mrs. Smita Das De, Adv.
...for the respondents

The Court: Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the impugned order dated 10th August, 2023 passed by the assessing officer concerned, under Section 220 sub-section (6) of the Income Tax Act, 1961 relating to assessment year 2016-17, rejecting the petitioner's prayer for stay of demand arising out of the assessment order dated 29th May, 2023, under Section 147 read with Section 144B of the Income Tax Act during the pendency of the appeal filed by the petitioner before the CIT (Appeals) on 26th June, 2023.

Considering the facts and circumstances of the case and submissions of the parties and in view of well-settled principles of law that petitioner is entitled to make application for stay of demand before the CIT (Appeals) also, I am not inclined to grant any relief in this writ petition except granting liberty to the petitioner to make application for stay of demand in question within three days from date, before the CIT (Appeals) concerned and if such application is made by the petitioner before the CIT (Appeals) concerned, he will consider and dispose of the same in accordance with law and by imposing any reasonable condition at his judicious discretion, after giving opportunity of hearing to the petitioner or its authorised representative within a period of ten days from the date of receipt of such application. If petitioner makes such application before the CIT (Appeals) concerned and files proof of the same before the assessing officer concerned, in that event he will not take any coercive action till the disposal of such application before the CIT (Appeals) concerned.

It is clarified that CIT (Appeals) while disposing such application to be filed by the petitioner shall not grant any adjournment to the petitioner.

With these observations, this writ petition being WPO 1511 of 2023 is disposed of.

(MD. NIZAMUDDIN, J.)

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