

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-11419-2023

Date of decision:25.05.2023

Shashank Garg

....Petitioner

V/s.

Income Tax Officer and another

....Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Mr. Alok Mittal, Advocate
for the petitioner.

RITU BAHRI, J. (ORAL)

The short question for consideration in the present writ petition is whether order dated 01.02.2022 passed by respondent No. 2- Commissioner of Income Tax, Range-1, Hissar (Annexure P-5) is sustainable whereby he dismissed an application for stay only on the ground that 20% of the total disputed tax demand has not been paid.

Notice of motion.

Ms. Gauri Neo Rampal, Senior Standing Counsel accepts notice on behalf of the respondents.

After going through the judgment passed by the Delhi High Court in *W.P.(C) 4660/2022* titled as *Tata Teleservices Limited vs. Commissioner of Income Tax, International Taxation-3 and another* decided on 23.03.2023 and *W.P.(C) 15850/2022* titled as *M/s. Dabur India Limited vs. Commissioner of Income Tax (TDS) and another*, decided on

18.11.2022 (Annexures P-6 and P-7), the present writ petition is allowed. Orders dated 24.01.2022 and 01.02.2022 (Annexure P-3 and P-5) are set aside and the matter is remanded back to respondent No. 1 to decide application for stay after giving opportunity of hearing to the petitioner without insisting upon pre-deposit of 20% of the total disputed tax demand, in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

25.05.2023
Divyanshi

Whether speaking/reasoned:	Yes/No
Whether reportable:	Yes/No