

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

107

2023:PHHC:135024-DB

CWP-22703-2023

Date of Decision: 17.10.2023

Sagar Forex Ltd.

.....Petitioner(s)

Versus

Union of India and others

....Respondent(s)

**CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA
HON'BLE MR. JUSTICE SANJIV BERRY**

Present: Mr. Prashant Rana, Advocate,
for the petitioner.

Ms. Gauri Neo Rampal Opal, Sr. Standing Counsel,
for the respondents.

G.S.SANDHAWALIA, J. (Oral)

1. The petitioner, under a petition filed under Articles 226 and 227 of the Constitution of India, seeks decision of the appeal dated 09.06.2023(Annexure P-6) filed by it against the order dated 25.05.2023 (Annexure P-5) in a time bound manner, as expeditiously as possible.

2. Counsel for the petitioner has endeavoured to make out a case that the order of assessment passed is liable to be set aside as his case is meritorious. It has been pointed out that requests have been made for early disposal of the appeal before the Commissioner of Income Tax (Appeals). Reference has been drawn to the communication dated 01.09.2023 (Annexure P-11) addressed to the said respondent No.4 wherein, it has been requested that 20% of the amount which is being demanded by the department on account of the assessment be kept in abeyance till the disposal of the appeal.

3. A perusal of the above said communication would go on to show that a request has also been made for early hearing and fixation of the appeal.

4. Notice of motion.

5. Ms. Gauri Neo Rampal Opal, Sr. Standing Counsel appears on behalf of the respondents.

6. Keeping in view the above, we are of the considered opinion that respondent No.4-Commissioner of Income Tax (Appeals) would consider the viability of deciding the stay application filed in the said appeal within a period of 2 weeks from today, if the appeal cannot be decided expeditiously after complying with the principles of natural justice. Keeping in view the above, recovery be not effected from the petitioner for a period of two weeks from today.

7. Writ petition stands disposed of in the above said terms.

(G.S. SANDHAWALIA)
JUDGE

17.10.2023
shivani

(SANJIV BERRY)
JUDGE

Whether reasoned/speaking
Whether reportable

Yes
No