OD - 14

WPO/770/2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SURESH KUMAR AND BROTHERS
VS
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX KOLKATA AND ORS.

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 12th December, 2024

Appearance :

Mr. Mainak Bose, Adv., Mr. Rishab Karnani, Adv., Mr. Rishi Raju, Adv.
Ms. Shreya Mundhra, Adv., Mr. Bijay Kumar Sharma, Adv.
For petitioner

Mr. Soumen Bhattacharjee, Adv., Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
For respondents

The Court : Learned Counsel appearing for the petitioner submits that an assessment order was passed for the Assessment Year 2022-23 under Section 144 of the Income Tax Act, 1961 on 19th March, 2024.

The petitioner preferred an appeal on 16th April, 2024 along with an application for stay in terms of Section 220(6) of the Act. While considering the application for stay under Section 220(6) of the Act, the Assessing Officer without considering all the circulars and judgments in respect of stay of demand, passed an order on 24th June, 2024 directing the petitioner to pay 20% of the total demand and if such payment is made by the petitioner, there will be a stay of demand for the Assessment Year 2022-23.

Thus, the petitioner files the present petition on the ground that the impugned order is unreasonable and violates the principles of natural justice in as much for early disposal of appeal.

Learned counsel appearing for the respondent-authorities submits that the total demand is Rs.10,42,00,000/-(Rupees Ten Crore and Fortytwo Lakhs) and on the basis of the CBDT instruction, the Assessing Officer has only requested for 20% of the total demand as pre-deposit for granting stay.

Heard learned counsel for the parties.

As the appeal was filed on 16th April, 2024, the Commissioner of Income-tax (Appeals) (Faceless) is requested to consider the appeal of the petitioner and dispose of the same within six weeks from the date of communication of this order by the learned counsel for the respondent-authorities to the concerned officer.

The writ petition being WPO 770 of 2024 is disposed of. It is, however, made clear that the petitioner will not pray for unnecessary adjournments at the time of hearing of the appeal.

(RAJARSHI BHARADWAJ, J.)

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