

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 3775 OF 2024**

M/s Shri Adinath Gramin Bigar Sheti
Sahakari Pat Sanstha Maryadit, NandaniPetitioner

V/s.
Income Tax Officer, Ward 1, Ichalkaranji & Ors.Respondents

Mr. Sham Walve a/w Mr. Bhuvanesh Kankani for Petitioner.
Mr. Arjun Gupta for Respondent Nos.1 & 2.

**CORAM : K. R. SHRIRAM &
Dr. NEELA GOKHALE, JJ.
DATED : 20th MARCH 2024**

PC. :

1 After the petition was heard for sometime, though in the petition, the order impugned is passed by the PCIT directing assessee to pay 10% of the demand, we are satisfied on the point that all notices have been issued and orders have been passed citing the old Pan number of petitioner, i.e., AAJTS9836M instead of new Pan number of petitioner, i.e., AAZAS2470E. The old Pan number pertains to status of petitioner when it was a trust and the new Pan number pertains to status of petitioner as Association of persons.

2 This was brought to the notice of respondent no.2 in the appeal / application for stay, which has not been considered or dealt with in the impugned order. Respondent no.2 ought to have considered it while considering the application for stay. Respondent no.2 could not have

ignored or closed his eyes to this fact by saying he will not look into that aspect while considering the stay application. We totally disagree with the submission of Mr. Gupta on this aspect.

3 Therefore, we dispose the petition with the following directions:

(a) CIT(A), National Faceless Appeal Centre, Delhi, **shall** hear petitioner's appeals bearing Acknowledgment No.542395140061223 and Acknowledgment No.542541920061223 and the same shall be disposed by CIT(A), National Faceless Appeal Centre, Delhi, on or before 30th April 2024.

(b) Before passing any order, a personal hearing **shall** be given to petitioner, notice whereof shall be communicated atleast five working days in advance.

(c) Until 30th April 2024 or earlier disposal of petitioner's appeals, the impugned demand is stayed.

4 Petition disposed.

(Dr. NEELA GOKHALE, J.)

(K. R. SHRIRAM, J.)