

118

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-2530-2024

Date of Decision: 14.02.2024

Chaudhary Charan Singh Haryana Agricultural University

. . . . Petitioner

Vs.

Income Tax Officer ITO

. . . . Respondent

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. S.K. Mukhi, Advocate, for the petitioner.

Mr. Amanpreet (A.P.) Singh, Sr. Standing Counsel
for the respondent.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. This is a writ petition preferred by the petitioner challenging the order passed by the ITO whereby he has rejected the stay application relating to demand for A.Y. 2018-19. Learned counsel submits that till the appeal is decided, the income tax officer ought to have stayed the demand.
2. We have considered the submissions.
3. There is already a circular issued by the Income Tax Department stating that in cases where the concerned assessee wants stay of the demand, he may deposit 20% of the demand, and the appeal would be considered and the entire demand shall remain stayed. However, in the present case, the petitioner has chosen not to deposit 20% of the

demand. Keeping in view thereto, the officer has rejected the prayer for stay of the demand.

- 4. We do not find any reason to interfere with the said order, as it is upon the choice of the concerned assessee who may not choose to deposit even 20% of the demand, and wants to pursue the appeal independently. In the circumstances, however, this Court feels that where such an option is taken by the assessee, the appeal itself should be decided expeditiously.
- 5. Notice of motion.
- 6. Mr. Amanpreet Singh, Sr. Standing Counsel for Income Tax Department, accepts notice on behalf of respondent. He states that the writ petition may itself be decided and disposed of by giving a particular time to the appellate authority to decide the appeal itself. The request made by learned counsel for the respondent is fair and proper. We accept the same.
- 7. Writ Petition is *disposed of* with direction to the appellate authority to decide the appeal itself within a period of two months.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

February 14, 2024
Mohit goyal

- | | |
|-------------------------------|--------|
| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable? | Yes/No |