[117] IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-3679-2024 (O&M)
Date of Decision : 20.03.2024

M/s Anheuser Busch InBev India Ltd. …Petitioner

Versus

Commissioner of Income Tax (TDS)-2,
Chandigarh and others ….Respondents

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

Present : Mr. Rishab Singla, Advocate for the petitioner.

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SANJEEV PRAKASH SHARMA, J. (ORAL)

[1] Learned counsel for the petitioner submits that authority has wrongfully rejected their request for exemption from pre-deposit and had placed on record documents along with their submissions which have been ignored.

[2] Learned counsel for the petitioner submits that the basis of imposing the liability of the petitioner, is without jurisdiction which he challenged in the appeal.

[3] Notice of motion.

[4] Ms. Urvashi Dhugga, Sr. Standing Counsel with Ms. Manisha, Advocate accept notice on behalf of the respondent(s)-Income Tax Department and it is fairly stated by them that since the matter is already pending before the CIT (appeal), the CIT (appeal) may be directed to decide the appeal expeditiously itself without pressing for the pre-deposit.

[5] We have considered the submission.

[6] Taking into consideration the notification, Instruction No.1914 issued under Section 220 of the Income Tax Act as read with OM [F. No.404/72/93-ITCC], we deem it appropriate to direct the first Appellate Authority CIT (appeals) to decide the appeal within a period of three months, without insisting on the recovery of the demand. Till the pendency of the appeal, the demand shall be deemed to be stayed without depositing the pre-deposits 20%.

[7] Writ petition stands disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

20.03.2024
'R. Sharma'

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